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2008

STATE OF NEW HAMPSHIRE

# Coös County



## ANNUAL REPORT

FOR THE  
YEAR ENDING DECEMBER 31

# 2008





COÖS COUNTY REPORT

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**ANNUAL REPORT**


**OF**

**COÖS COUNTY**

**FOR THE**

**YEAR ENDING**

**DECEMBER 31, 2008**



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# COÖS COUNTY REPORT

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## **COUNTY OFFICERS**

*(Current)*

### **COUNTY COMMISSIONERS**

Burnham A. Judd - Chairman, Pittsburg

Paul R. Grenier - Vice-Chair, Berlin

Thomas M. Brady - Clerk, Jefferson

### **TREASURER**

Frederick W. King, Colebrook

### **REGISTER OF DEEDS**

Carole A. Lamirande, Berlin

### **JUDGE OF PROBATE**

David D. King, Colebrook

### **SUPERIOR COURT**

Peter H. Bornstein, Presiding Justice

David Carlson, Clerk

Robert K. Mekeel, County Attorney

Gerald P. Marcou, Jr., Sheriff

### **COUNTY ADMINISTRATOR**

Suzanne L. Collins, Stewartstown

### **ADMINISTRATOR, Berlin**

Jeannette Morneau, Gorham

### **ADMINISTRATOR, West Stewartstown**

Laura A. Mills, Columbia

### **ACTING SUPERINTENDENT OF CORRECTIONS**

Suzanne L. Collins, Stewartstown



## **REPRESENTATIVES TO THE GENERAL COURT**

### **DISTRICT NO. 1:**

Larry Rappaport, Colebrook  
Eric Stohl, Columbia

### **DISTRICT NO. 2:**

D. Scott Merrick, Lancaster  
Evalyn Merrick, Lancaster  
Bill Remick, Lancaster  
Herbert Richardson, Lancaster

### **DISTRICT NO. 3:**

William Hatch, Gorham

### **DISTRICT NO. 4:**

Paul Ingersoll, Berlin  
Lucy Mears, Berlin  
Robert L. Théberge, Berlin  
Yvonne Thomas, Berlin

## **DELEGATION OFFICERS**

Robert L. Théberge, Chairman

William Hatch, Vice Chair

Yvonne Thomas, Clerk

## COÖS COUNTY COMMISSIONERS REPORT 2008

*"The challenges we face are real. They are serious and they are many. They will not be met easily or in a short span of time. But know this America, they will be met."*

These words from President Barack Obama's Inaugural Speech apply to all levels of government today including our Coös County government. As we report on the events of the past year, our focus remains on meeting the challenges we face today as a government.

The following are our Top Four:

1. **Our Nursing Homes and Their Residents:** During the summer of 2008, the building additions to the nursing homes in West Stewartstown and Berlin were completed. We acknowledge and thank Daniel Hebert, Inc. for the quality work in providing bright, comfortable essential spaces for our residents. No matter how pleased we are about the new additions, it is what happens in those rooms that matters most. We have observed many joyous occasions and an improvement in the quality of life for many residents in our new rooms. We are fortunate to have well qualified staff in both homes and commend them for their compassionate work. Our continuing challenge to our Administrators is to operate efficiently day to day. Both Jeannette Morneau and Laura Mills have risen to this challenge and we appreciate their ongoing efforts. The challenge in our financing relationship with the State of NH Department of Health & Human Services is to receive adequate compensation for our nursing home costs from the Medicaid program. As reported in prior years, we are obligated to report our annual Medicaid allowable costs. The State reimbursement generally covers some 75% of those costs. The remainder is covered by the county tax.
2. **The State Budget:** Our top priority going forward this year is the State budget process. Given the State's deficit budgetary situation, in all likelihood, the legislative budget writers may attempt to balance the state budget to the detriment of services to our local communities and on the back of county taxpayers. In 2008, Coös County sent \$538,082 of county taxes to the NH State Treasurer. Most of the funds collected from property taxes were used to pay for the State's Medicaid program including 50% of the non-federal share of Intermediate Nursing Care and Home & Community Based Care (HCBC). From January to June 2008 funds collected through taxation also covered State programs such as Old Age Assistance, Aid to the Permanently and Totally Disabled, and court ordered placements in the Children, Youth and Families. Our financing relationship with the State was simplified in July 2008 as a result of HB2 passed by the legislature in June 2007. Counties now pay 100% of the non-federal share of Intermediate Nursing Care and Home & Community Based Care. All the other programs are now totally covered by the State with no county matching funds. The NH Supreme Court recently ruled that currently this new financing arrangement does not violate the NH Constitution. In order to protect our taxpayers from downshifting of costs from the state to the counties, we need to be aggressive and proactive in our efforts to keep the funding caps in state law reasonable. If our efforts are successful, then the provisions of HB2 will have proved beneficial in simplifying the system of counties financing state programs.
3. **The Economy:** Our new President's economic stimulus package includes a temporary increase to the Federal Medical Assistance Percentage (FMAP) for Medicaid matching funds. It is our challenge to ensure that Congress requires that a portion of the FMAP increase be passed through to counties. As stated above, beginning in July 2008, counties pay 100% of the non-federal share of Intermediate Nursing Care and HCBC and should rightfully receive some of the economic relief being passed to the states from Washington. We believe that some local property tax relief is needed to begin the process of positively affecting the current economic crisis. Additionally, we support President Obama



and Governor Lynch in their commitment to financing and developing alternative energy sources. For that reason we have gone on record with our support for the Granite Reliable Power Wind Park and for an upgrade to the county's major transmission line. It devastates us to hear the news of business failures big and small like Wausau Papers in Groveton, Lewis Ford in Colebrook, Shaw's in Gorham and Emerson Outfitters in Groveton.

4. **Our Employees and Programs:** Hard choices confront us and some priorities will need to be put on hold. Tough decisions will have to be made. Meanwhile, we appreciate the work being done by our county employees in all our essential operations.
  - a. The *Department of Corrections* has experienced a very challenging year with record numbers of inmates. Many of those inmates walk through the door with mental health issues and substance abuse problems. We commend our motivated and professional corrections staff including the officers, the medical services coordinator and our contracted physician and mental health practitioner. They are faced with unique challenges on a daily basis oftentimes with no idea on a minute to minute basis who will be walking through the door either pre-trial or sentenced.
  - b. The *Nursing Homes* continue to provide the best of care to their residents. The unannounced Medicaid survey at the West Stewartstown home resulted in no deficiencies in Quality of Life and Quality of Care. Our nursing home in Berlin received a prestigious 5-Star rating from the Centers for Medicare and Medicaid (CMS). Those accomplishments are a tribute to motivated employees who know how to provide quality care to our frail elderly.
  - c. The *County Farm* faced its own economic challenges in 2008 with the price of fuel skyrocketing. Huge price increases in the costs of feed, sawdust, pesticides and fertilizer followed. During the first nine months of 2008 the revenue from milk sales was encouraging but during the last quarter, the price of milk began falling rapidly. The farm continues to serve as an essential worksite for inmates and we are continually evaluating its benefits versus costs.
  - d. The *County Attorney*, the *County Sheriff*, the *Registrar of Deeds* and their staff members are also providing needed services to the citizens of Coös County each and every day and we appreciate their commitment to their responsibilities.

We are pleased to report the good news that at the close of business on December 31, 2008 Coös County government generated an unencumbered fund balance of \$2,275,165.

This fund balance was generated by a combination of revenues exceeding our estimates for 2008 as well as significant daily savings in operational costs generated by all county employees responsible for their budgets.

In closing, we also thank the members of the Coös County Delegation for appropriating the funds needed to carry on our work in fulfilling the County's statutory and constitutional obligations to our citizens.

Respectfully submitted,  
*Burnham A. Judd, Chairman*  
*Paul R. Grenier, Vice-Chairman*  
*Thomas M. Brady, Clerk*  
Coös County Commissioners



## COÖS COUNTY ADMINISTRATOR'S REPORT 2008

I am pleased to present my 2008 Report to the Citizens of Coös County. This report is designed to provide information related to my three major responsibilities in the administration of Coös County - County Administrator, Acting Superintendent of Corrections and Unincorporated Places Administrator.

Beginning January 1, 2008 the County Commissioners approved a major step in succession planning for the County. Laura Mills assumed my responsibilities as Nursing Home Administrator. I am pleased to report that Laura is doing an exceptional job. She is dynamic, loves to learn and has exciting ideas for leading the Nursing Hospital in implementing the best long term care practices of the 21<sup>st</sup> century to fulfill the County's age old mission to care for elderly.

### COUNTY ADMINISTRATOR

As County Administrator, I am the chief financial officer for Coös County. At the close of business on December 31, 2008, Coös County was in good financial shape. Fiscal stability during these difficult economic times both locally and nationally is the result of carefully managing our budget to ensure that funding is spent for essential services. We recognize that our dollars are predominately taxpayer dollars and should be managed carefully and as a result of that I am committed to responsible financial management in our mission to provide effective services.

We move forward into our 2009 budget process with a solid fund balance that will most certainly provide some financial relief to our city, towns and unincorporated places. The table below illustrates the **major cost centers** in the county budget and the result of operations at year end.

Revenue:			Additional
	2008 Budget	2008 Actual	Revenue
Coös County Nursing Hospital	\$5,169,600	\$5,326,241	\$156,641
Coös County Nursing Home	\$6,220,400	\$6,544,984	\$324,584
Coös County General Government Functions	\$15,554,950	\$15,688,306	\$133,356
County Farm	\$306,100	\$341,963	\$35,863
<b>Total Additional Revenue</b>			<b>\$650,444</b>
Expenses:			Savings
Coös County Nursing Hospital	\$8,332,350	\$8,000,464	\$331,886
Coös County Nursing Home	\$8,995,600	\$8,784,381	\$211,219
Coös County General Government Functions	\$9,554,150	\$8,618,202	\$935,948
County Farm	\$370,650	\$363,221	\$7,429
<b>Total Savings</b>			<b>\$1,486,482</b>

Both nursing homes exceeded revenue projections due to better than expected occupancy. Medicaid reimbursements from the State of NH continue to be much lower than our allowable Medicaid costs. The State continues the practice of cutting Medicaid rates with its so-called budget neutrality factor in order to assure that the State doesn't exceed its line item for nursing home care. In the past several years, the budget neutrality factor has been set high enough that the State is able to lapse millions of dollars to its own surplus. During 2009 both the State and the counties will begin a study of an alternative funding mechanism for Medicaid known as Certified Public Expenditures. I am a member of the NH Association



of Counties committee that will oversee the study whose goal is to find the best methodology to yield maximum federal reimbursement for Medicaid.

General county government functions that produced revenue in excess of projections included the Register of Deeds, the Sheriff's Department, the Victim-Witness Program and the Federal Payment in Lieu of Tax (PILT). In October, we learned that there was something in the Emergency Economic Stabilization Act of 2008 for Coös County in the form of full funding for PILT. PILT is a Department of Interior program that pays municipalities a stipend for the federal lands within their borders. Since its inception over 20 years ago, the program has never been fully funded until 2008. For those federal lands in the unincorporated places Coös County and its unincorporated places now receive \$2.29 per acre compared to the \$1.42 per acre in 2007. Due to the "bail-out" bill, the 2008 payment was \$117,256 more than 2007 and will continue to be paid at full funding for 4 more years.

Farm milk prices were strong in the first nine months of 2008 ranging from \$19.68 per hundredweight in January to \$17.30 in September. Prices have been declining since and are expected to fall below \$12.00 per hundredweight in 2009. The milk is sold to Agri-Mark and in November the County Farm received a Milk Quality Award for superior milk.

Thirty-seven percent (37%) of the total expenditure savings of \$1,486,482 in the 4 major expenditure categories was the result of the County's new financial relationship with the NH Department of Health & Human Services. This change was a result of HB2 passed by the NH Legislature in 2007 and was effective July 1, 2008.

State Assistance Programs	\$5,175,600	\$4,685,198	\$490,402
Children, Youth & Families Program	\$322,600	\$264,920	\$57,680
<b>Total Savings</b>			<b>\$548,082</b>

Additionally, as I stated earlier, almost all county operations produced savings on a day to day basis that resulted in a healthy fund balance.

During the first half of 2008 a substantial amount of my time and effort was devoted to the completion of the building addition at the Coös County Nursing Hospital. The addition was complete in July and a celebratory ribbon cutting was held in August. I am most thankful to the Commissioners and County Delegation for their support in making this dream a reality for the Nursing Hospital residents. It is truly a "happy space", a phrase coined early on in the process by Architect Michael Couture.

During the year I also worked on budget development and implementation, health insurance plan designs for employees, a Community Development Block Grant of \$500,000 for the Fraser boiler project in Gorham, hosting the 2008 NH Association of Counties Annual Conference and day to day county administration.

#### **ACTING SUPERINTENDENT OF CORRECTIONS**

In accordance with RSA 30-B:4 the County Commissioners have charged me with the efficient and effective operations of the Coös County Department of Corrections. I am able to do that with the support and expertise of Sergeants Craig Hamelin, Brian Morann and Brendon McKeage as well as the trained corrections personnel who demonstrate professionalism and patience.

In 2008, inmates served 19,996 days in our facility. The following table is a summary of the home residence of these inmates and days served.

Berlin	6,331	Errol	125	Randolph	122
Carroll	7	Gorham	1,107	Shelburne	4
Clarksville	78	Jefferson	4	Stark	68
Colebrook	1,294	Lancaster	1,030	Stratford	915
Columbia	35	Milan	182	Whitefield	576
Dalton	171	Northumberland	725	Other NH	4,479
Dummer	173	Pittsburg	304	Out of State	2,236

The average daily population was 39 inmates. Total admissions for 2008 were 466.

In addition, female inmates served 1,653 days in other facilities. I am grateful to Grafton County and Carroll County for housing our female inmates.

Coös County has a long history of putting sentenced inmates to work. A jail is not a profitable enterprise but inmates provide countless hours of work at the County Complex in West Stewartstown. Crews regularly work at the Recycling Center and the County Farm. Other crews are always on hand to perform various details including mowing and trimming lawns, clearing trees and brush, shoveling snow day or night, and lugging heavy objects such as the weekly food delivery to the Nursing Hospital. Inmates who work earn \$1 a day and they can also reduce their sentences by earning good time.

Not all inmates are industrious. Many are individuals who have fallen through the cracks in the community mental health system and end up in jail. Many inmates have mental illnesses and substance abuse issues. For that part of the population, the Department of Corrections is resembling a psychiatric facility. Currently, with a combination of psychotherapeutic medications and limited mental health counseling services, we are able to provide stable custodial care. I am thankful to Medical Services Coordinator Evelyn Earley - RN, Physician Robert Soucy and well-trained corrections officers who provide treatment to these troubled inmates. Evelyn Earley has instituted a discharge planning process for inmates so they will continue their medication regimens and follow-up services in the community upon release.

The case for treatment over confinement will be discussed in meetings planned for 2009. The discussions will include representatives from the judiciary, the Sheriff's Department, community mental health, County Commissioners, Department of Corrections' personnel and me. The objective of these discussions is to work on designing a better system for the care of the types of individuals with mental health and substance abuse problems that are currently being admitted to our facility.

During 2008 the DOC also implemented a new GPS driven electronic monitoring system. We also successfully instituted regular shifts for officers to replace swing shift assignments.

I want to thank all staff members for your dedication and hard work. I want to thank Sheriff Gerald Marcou and his staff for their responsive guidance and assistance. I want to thank former County Attorney Keith Cloutre who helped me with several lawsuits in 2008. The County prevailed in each one of them. I want to thank the Coös County Commissioners for entrusting me with this responsibility and the opportunity to learn every day about the interesting field of corrections and criminal justice.

#### **UNINCORPORATED PLACES ADMINISTRATOR**

The position of Unincorporated Places Administrator is much like the position of town manager. Since there are very few people residing in the unincorporated places with the county owning no roads or other municipal infrastructure, the position is more involved with planning and zoning issues, education and



transportation of students, tax mapping and tax collection, and contracting for various services, including but not limited to, oversight of building activity and building permits, public safety such as police and fire services, dispatch services, ambulance services, and solid waste disposal.

During 2008 I worked with the Board of Commissioners in reviewing, analyzing and making changes to the PILOT (Payment in Lieu of Tax) Agreement between Granite Reliable Power, LLC (GRP) and Coös County. The PILOT was signed on March 12, 2008. GRP's application for a 99MW wind park in Millsfield and Dixville is currently being reviewed by the NH Site Evaluation Committee with a decision for a site and facility permit expected in April.

With the very capable assistance of Gail Goerke, I have developed a new financial accounting system for the unincorporated places. Each place will have separate revenue and expenditure budget, a balance sheet and an annual report. The budget and financial reporting will help to improve the residents, elected officials and public understanding of each and every unincorporated place. Gail also collaborates with Commissioner Judd in processing Intents to Cut and timber taxes.

I also want to give special recognition to two employees who assume daily responsibilities in the administration of these places. Kara Sweatt capably oversees the tuition and transportation component of our responsibility to the students residing in the unincorporated places. Linda Harris serves as tax collector and is also responsible for tax maps, 911 mapping and land records. During 2007 and 2008 she worked closely with Commerford, Nieder + Perkins in completing a total revaluation of the unincorporated places. She provides excellent customer service to landowners with a variety of questions and issues.

Coös County's unincorporated places are truly unique in New Hampshire and we will work to keep them that way.

Respectfully submitted,  
*Suzanne Collins*  
Coös County Administrator

**COÖS COUNTY NURSING HOSPITAL  
ADMINISTRATOR'S REPORT  
West Stewartstown**

*My First Year as Administrator*

It is hard to believe I have been the Nursing Home Administrator at Coös County Nursing Hospital for a full year now. On January 1<sup>st</sup>, Sue Collins handed me the reins and I began my journey as Administrator. I knew I had a lot to live up to following in Sue's footsteps, but I could never have even imagined the journey. The people I have met and worked with, whether residents or employees have all added to my enjoyment of this job as well as to the challenges. Life is never dull here! It has been an exciting year with many changes, challenges and learning experiences. The major construction project impacted almost all aspects of life at the Nursing Hospital for the first half of the year then enjoyment of the new space was the focus of the second half of the year. The year also saw many people come and go or change roles within the facility.

In February, Heidi McComiskey took on my former role as Director of Quality/Assistant Director of Nursing/Infection Control. We sadly said goodbye to our psychiatrist, Dr. Garrett Graves, but gladly welcomed Dr. Stacey Charron as his replacement.

We had to learn to cope without our Multi-Purpose Room for the months of March, April, May and June as construction on our new addition, the "happy space", continued through the winter. By early spring we were able to sneak out and take a peek at what was to come. Watching the progress of the construction became a popular resident activity.

By the end of February, CareTracker was fully functional, so on March 21<sup>st</sup> Diane Hobart and I delivered pizzas to all shifts in celebration of the accomplishment. Although not without a few glitches, CareTracker has been fantastic for us. I believe we are better capturing the true picture of the care and services we provide to our residents.

April saw the return of the Primex Walking Program. Many staff went "Beach to Beach." This, combined with our success with the Weight Watchers at Work Program, led to Kara Sweatt and Deb Wells being invited to give a presentation at the Primex Annual Wellness Conference in October and earned the Nursing Hospital a wellness award.

In May, the Board of Nursing held a site visit and continued the approval for our LNA program. Many residents were eligible for the Economic Stimulus Checks. Kara Sweatt and Michelle Hyde worked together throughout the months of May and June to complete all the forms. The new addition neared completion as the month of June closed.

On July 1<sup>st</sup>, the residents were invited to a private party to introduce the new space. Fifty-five residents attended and enjoyed music, singing and snacks while getting their first look at the new Family Room. A 4<sup>th</sup> of July Barbecue was held on the new patio.

The Delegation Meeting and Ribbon Cutting Ceremony were held on August 1<sup>st</sup>. The rooms looked beautiful and the food was fantastic. The annual family picnic was held August 17<sup>th</sup>. The theme was "Summer on the Farm." The weather was wonderful, the food was great and a good time was had by all. We estimated we had about 375 people in attendance.

The State Surveyors arrived August 26<sup>th</sup> and left August 28<sup>th</sup>. The team was fantastic and staff performed well. We received no Quality of Life deficiencies! We have exceptional staff and it was great to see our



efforts recognized. During the month of August we began sorting our attic storage space. On August 30<sup>th</sup>, the Resident Council held a yard sale with items from storage and other donated items.

September was a busy month. We welcomed a new group of eight LNA students on September 8<sup>th</sup>. The class consisted of three in-house staff members from other departments and five students from the community. We held a Grand Opening Open House for the community on September 25<sup>th</sup>. Turnout was very low, but the food was excellent and we had a good time. Thanks to a grant from The Neil and Louise Tillotson Fund requesting the chance to expose nursing home residents to the benefits of art and involve the community in the nursing home, a painting class with Judi Calhoun was provided for our residents during the month of September. Five residents took advantage of this program. They did an amazing job! On September 28<sup>th</sup>, the residents got the chance to exhibit their work at a special Art Show. We hope to see more projects like this in the future.

At the New Hampshire Association of Counties Conference in October, Julie Brunault received the award for County Employee of the Year. We all know how fantastic she is, so it was great to see her recognized by the NHAC. Also in October, I met with Patti Stolte about the possibility of providing Alzheimer's Daycare here at the Nursing Hospital in the near future. This will be a big project for 2009! Residents and staff celebrated Oktoberfest with a fabulous meal of German food. Residents enjoyed an Oktoberfest cocktail party and held a Halloween party for children from the community.

Highlights from November included the graduation of the eight LNA students, the Annual Christmas Bazaar and a magnificent Thanksgiving Dinner.

The month of December was filled with decorating, carolers and Christmas parties. We welcomed Nancy Hughes as our new Social Services Director on December 1<sup>st</sup> and bid a sad farewell to Michelle Hyde who, after 31 years on the job, decided to retire as Social Services Director and go to work full-time for the 45<sup>th</sup> Parallel EMS. We will miss her humor and dedication but we also look forward to getting to know Nancy.

The final event for 2008 was a New Year's Eve Party enjoyed by the residents in the Family Room. It is so hard to believe that the Family Room was only a drawing on a piece of paper at the end of 2007! 2008 showed us all the changes that can occur in a short amount of time. The physical building, the staff and residents within and the world outside have all undergone major change. I look forward to the challenges and joys of 2009!

Respectfully submitted,  
*Laura Mills*  
Administrator

**COÖS COUNTY NURSING HOME**  
**ADMINISTRATOR'S REPORT**  
**Berlin**

The beginning of 2008 brought us good news. In January, we compiled the results of Resident & Family Quality Surveys and an Employee Survey that we had conducted in December of 2007. The overall results were very positive from both groups. Residents like living here; they like the food, particularly enjoy the individualized care they receive and the many activities that they can participate in. Families are appreciative of our combined efforts to make this a home for their loved ones. Employees reported that their work is often difficult but very rewarding, giving them a sense of accomplishment at the end of their shift. Most importantly, the mutual admiration and love of residents and employees was strongly emphasized. Their comments about the quality of care, the devotion and dedication of our employees came through loud and clear. These kinds of accolades gave us an extra boost to face the challenges of the year.

Challenges came quickly into the New Year! In January, we needed unexpected boiler repairs, costing several thousands of dollars. In March, we had to replace back-flow preventer valves to the plumbing of our water supply. In June, HE Bergeron Engineers were contracted to review our structural plans to consider the feasibility of a roof air conditioning unit to supply the hallways of our third floor nursing unit. It was not feasible without some construction; therefore, we purchased portable air conditioning units for the hallways of both nursing units. Their installation in July was very helpful in reducing the heat and humidity in those areas. In conjunction with the window air conditioning units in the common areas and some residents' personal air conditioners, the facility's air quality and comfort level were improved. The Maintenance Department continued their project of replacing ceramic tile flooring in shower rooms with an epoxy product. It is costly and labor intensive, but should last without leaking for decades! During springtime residents were intrigued with the construction of the Sun Room. They eagerly monitored the progress, wanting to be in there before it was completed. We purchased furnishings with funds in the Bequest Account. These are funds donated in memory of a loved one that we had been saving for several years to build and furnish the Sun Room. It's a wonderful and cheerful addition to the facility.

The Sun Room was dedicated posthumously to The Honorable Ed Mears. His wife Lucie and The Honorable Robert Théberge, Chair of the County Delegation, performed the ribbon cutting ceremony on July 1<sup>st</sup>. Ed and Lucie's family members, Commissioners, Delegation Members, county employees and residents attended in honor of Ed who always was supportive of the nursing homes and the elderly.

Other physical improvements were achieved with replacing 10 more beds with electric beds, some dining room armchairs and three nightstands. We also replaced ceiling fixtures in the second floor Day Room. By installing new more energy efficient lighting, we expect to save on electric costs while improving the lighting in that busy room. This year we also moved our propane supply tanks to the southern side of the building for ease in delivery and services.

In June, we were fortunate to be the recipients of five custom made picnic table tops for the back patio tables. John Secinore, son of our employee Gail Secinore, built them as part of his Eagle Scout project. He solicited materials from local businesses, organized the work schedule, volunteers and helped to build the hemlock table tops. Our Maintenance Department then installed the legs. The residents really admired the work and appreciated the donation.

Collaboration and networking with others has been a "win-win" situation. We have hosted interns from colleges for culinary arts, social work and activity/recreation therapists. Several high school students have interviewed various department heads to gather information for term papers or various other



assignments. It's so interesting to get feedback from their perspectives of how we provide a home for our residents. We also have been a classroom and clinical site for LNA (Licensed Nursing Assistants) and MNA (Medication Nursing Assistants) training. This is a direct benefit for our employees and ultimately our residents.

We also participated in an Energy Efficiency Study for the Public Utilities Commission. Their consultant, Peter Laiko of GDS Associates, was an informative resource to help us analyze and continue implementing measures to improve our energy efficiency.

The financial picture continues to make us feel like we are walking on a tightrope! Our Medicaid rate, which has not covered our approved costs in my experience, is now re-adjusted twice a year, on January 1<sup>st</sup> and July 1<sup>st</sup> to coordinate with the State's fiscal year. The last adjustment for July 1, 2008 gave us a twenty-five cent raise, after a decrease of \$3.91 cents at the last adjustment in 2007. We increased our private pay rates on July 1, 2008 to \$190 a day which is still way below our cost. We strive to be cost efficient, prudent in purchases and in the usage of supplies during our day to day operations. Helen Couture, the Business Office Manager, is very astute in helping each department monitor expenses and revenues. Our Director of Health Information spent many hours working on initial billing to Medicare for Influenza vaccines and Pneumovacs which resulted in over \$4,000 in revenue. Hopefully, the next year's billing will be easier for her. Fortunately, with everyone's team work our occupancy was 96.8% for 2008. The increase in projected revenue certainly helps to reduce the impact to the county taxpayers.

We held training sessions with Primex, our health insurance partner, on better utilization of our pharmacy benefit. We have already seen improvement in usage of less costly prescriptions but just as effective medications by our membership. We are also continuing to focus on reducing workers' injuries in our Risk Management projects. Information is powerful! We encourage Wellness for all employees with educational programs and participatory events to help keep us all healthier.

David Leveille, our Information Technology Administrator, created a new software program for Resident Accounting. It was completed in August and has been a joy for Jane Ryan to work with. No more computer "crashes"! We also installed two new CareTracker kiosks for events or care provided in the first floor areas. It has made it easier and more accurate for staff to document after an event. In April, we received a Certificate of Excellence from CareTracker's company for achieving our goals for training and utilization.

Our consultants and vendors are a resource for us; whether educationally, networking and assisting us in providing top quality care to the residents. Androscoggin Valley Hospital's Rehabilitation Department has been providing therapist services that have been exceptional.

Diane Gorham, PT and her team are very helpful to our Restorative nurse and Restorative LNAs in that department. This collaborative team achieves great strides with our residents, whether to recover from an injury or illness or maintain their level of activity that makes their life more enjoyable. They have also introduced new equipment to achieve better muscle strength and flexibility, which is very beneficial to help keep our residents more mobile.

Enjoying life is one of our goals both for residents and staff. We strive to continue training and educating our employees so that they understand their jobs and their responsibilities to our residents better. This year two employees attended the Supervisory Academy sponsored by Primex. We want to provide the tools to help staff do their job better. This year, Ann Alimandi, LNA-Restorative Aide was selected as the LNA of the year for our facility. She joined a select group of LNAs in the State that are recognized for doing "much above average" in their positions as direct caregivers. At the annual fall conference of the NH Association of Counties, Diane Booth, Activity Director, was honored as the Activity Director of

the Year. I was honored, also, as the Nursing Home Administrator of the year. We both were surprised and very appreciative of the recognition awarded to us by our peers.

In May, during National Nursing Home week we celebrated "Love is Ageless". Love begins by loving yourself, taking care of your health, physical and emotional, so that you are able to share you talents and vitality with others. A large group of employees spent countless hours building "The Polar Express" train/float for Berlin's Parade of Lights in November. No matter what age, what department or what position someone held, they all worked together, including family and friends. Their efforts were rewarded with winning the award for the "Best Overall Float" in the parade! They had a great time decorating the float and participating as characters on the train. What a grand way to demonstrate their caring and Christmas wishes to our community!

This and in so many other activities, our employees, citizens of this community, perform their jobs every day to serve our elderly residents. They love and care for our residents, as they do for their own family, and in some cases the resident is their family. Such devotion, dedication to doing their best using their knowledge and expertise to provide very high quality of care is immeasurable! The employees are a huge part of the reason that our Nursing Home was rated as a Five Star Facility for Quality by the Federal Government. We are so fortunate that they choose to work with our team. Our County Commissioners and County Delegation provide the support and leadership to accomplish our goals. The North Country is fortunate to have good people at the helm of our nursing homes.

Respectfully submitted,  
*Jeannette Morneau, NHA*



## REPORT OF THE COUNTY ATTORNEY

2008 saw an overall decrease in the number of indictments. The Coös County Grand Jury indicted on 273 charges. A brief breakdown of the types of indictments is listed below.

1. Violent Crimes - Total number of indictments: 95
  - a. Assaults: 28
  - b. Reckless Conduct: 7
  - c. Criminal Threatening: 4
  - d. Witness Tampering: 7
  - e. Negligent Homicide: 1
  - f. Attempted Murder: 1
  - g. Sexual Assaults: 35
  - h. Child Pornography: 1
  - i. Indecent Exposure: 1
  - j. Failure to Report as Sex Offender: 5
  - k. Felon in Possession of Deadly Weapon: 4
  - l. Felony Violation of Protective Order: 1

Indictments for violent crimes show a marked increase over 2007. The most striking increase is in sexual assaults. It should be noted that all of those assaults are on victims under the age of 16 as there were no reported adult sexual assaults in 2007. This is a 400% increase over these types of indictments in 2007 and early 2009 show no sign of decreasing. Overall, violent crimes are up 90% over 2007.

2. Theft Related Crimes - Total number of indictments: 71
  - a. Burglary: 15
  - b. Theft: 23
  - c. Receiving stolen property: 3
  - d. Forgery: 13
  - e. Issuing bad checks: 14
  - f. Welfare fraud: 3

Overall, these types of offenses show a 70% decrease from 2007. This can be explained by two crimes in 2007. One involved three individuals charged with committing eight burglaries together which resulted in 24 different indictments. There was also another individual arrested for 13 burglaries in 2007. These 37 burglaries gave rise to an inflated number in 2007.

3. Property Crimes - Total number of indictments: 4
  - a. Criminal mischief (vandalism over \$1, 000): 2
  - b. Arson: 2
4. Drug Related Crimes - Total number of indictments: 26
  - a. Possession of controlled drugs (other than marijuana): 20
  - b. Selling controlled drugs: 6

Again, this number of drug charges fails to capture the real impact that drug abuse has on the crime level here in Coös County. Many theft-related crimes are driven either to raise money to purchase drugs or come from direct burglaries where the defendants were looking for narcotics or prescription medication. The largest problem remains in the area of the abuse of prescription drugs with Crack cocaine running a close second. There has been some

Methamphetamine possession but that drug does not appear to have flooded Coös yet.

5. Other crimes - Total number of indictments: 31
  - a. Bail jumping: 3
  - b. Habitual offender: 13
  - c. Aggravated DWI: 3
  - d. False report of explosives: 3
  - e. Falsifying evidence: 1
  - f. Conduct after an accident: 2
  - g. Delivery of articles to prisoner: 6
6. Miscellaneous Misdemeanor Charges: 25
7. Misdemeanor Appeals: 17
8. Probation Violations: 41

**Total number of cases in 2008: 310**

There were 22 Jury trials held in 2008. Each case had arraignment (*where bail was set*), pre-trial conferences (*to discuss the case and make the Court aware of any potential scheduling problems*), final pre-trials (*when plea offers are accepted or the case is scheduled for trial*), plea hearings and sentencing hearings. Additionally, there were numerous motions hearings.

On a personal note, 2008 marks the end of my career at the County Attorney's Office because I had the misfortune to run as a Republican when this County went deep blue. I would like to express my appreciation to all members of law enforcement and the job they do in Coös County. I would like to especially extend my thanks to the numerous chiefs who came out in support of me during this election. In the end, I leave the office with regret but with a sense of accomplishment. During my tenure as county attorney I had a trial success rate in excess of 88% (compared to a national average of 73%) and overall the office was convicting 96% of the cases that were indicted. Communication was at an all time high with law enforcement and the office was humming. But all things must end.

Sincerely,

*Keith W. Cloutre*



## **REPORT OF THE COÖS COUNTY SHERIFF**

The year 2008 proved to be another eventful year for the Coös County Sheriff's Office. A sincere thank you goes out to the County Administrator, County Commissioners, Representatives and most importantly the taxpayers for their continued support of our department.

During the past year, the workload of the Coös County Deputies has continued to increase at a very fast pace. The Sheriff's Office was responsible for 1,355 transports of defendants and prisoners to the District and Superior Courts and to the State Correctional Facilities in Berlin and Concord. The Sheriff's Office is also responsible for the transportation of juvenile offenders and patients with psychological illness when ordered. The majority of our prisoner transports are ordered by the Justices of the Superior, District, Family and Probate Courts as mandated by statute.

Serving civil process is also an important function of the Sheriff's Office and is also mandated and regulated by state law. The number of civil processes to serve increased during the past year resulting in corresponding increases in deputy hours dedicated to this task and the associated additional mileage driven in county cruisers and the costs associated to these increases.

Our fleet of patrol vehicles traveled approximately 214,310 miles while performing our mandated duties as well as including the miles driven while on patrol in the White Mountain National Forest, assisting other local agencies and the extradition of prisoners who have committed crimes in the County of Coös but have fled the county and have been arrested elsewhere. In 2008, the Sheriff's Office completed three extraditions from outside of NH, one of which was from as far away as the State of Florida. The year 2009 is looking to be busy with additional extraditions already in the works as arrests have been made and detainers placed on incarcerated prisoners outside of the state.

During 2008, nine deputies attended terrorism training in New Mexico that was sponsored by The Bureau of Homeland Security. This training, which was free to the taxpayers of the county, covered the required in-service training as mandated by Police Standards for continuing education and to maintain state certification. This intensive course of instruction was directed towards helping deputies identify, respond and prevent potential suicide bombing incidents or other possible acts of terrorism, thus providing local emergency responders with the knowledge and skills needed to develop policies for the prevention, interdiction, response and mitigation of a suicide bombing or other terrorist attack.

Several Deputies also attended an active shooter program sponsored and taught by the New Hampshire State Police. The class taught state, county and local law enforcement officers about what actions to take if there is ever an active shooter in our schools. Due to the increase in school shootings in the United States, the Coös County Sheriff's Office wants to be prepared to handle any situation that may occur.

The Sheriff's Office, in cooperation with the Pittsburg, Colebrook and Groveton Police Departments voluntarily fingerprinted many children in these towns so that families could have a permanent record of a child's fingerprint, DNA and photo ID in the event of a child becoming lost or abducted. This program is strictly voluntary and the Department would like to thank the Kiwanis Club for their support of this very important safety project for our children and for supplying the identification kits that were used to fingerprint any children and young adults in the surrounding areas of Coös County who wished to participate, including residents from border towns in Vermont.

The continuing financial hardships of the residents of Coös County have remained a focus of the employees of the Sheriff's Office. We continue to provide quality dedication to our jobs and the citizens and taxpayers that we serve. We have struggled to keep expenditures of the budget to a bare minimum for the benefit of the taxpayers of the County. It was a tremendous team effort to consolidate manpower,

equipment, gas, vehicle repairs, uniforms, etc. to reduce the expenditures of the budget whenever we could. At the same time, we were inspired to maintain the revenue monies that we receive from doing court security, forestry and campground patrols, services of civil process, transportation of juveniles, and special details. We anticipate that when the final revenue figures have come in, we will have been successful with meeting our projected revenue goals of \$238,100 for 2008.

In a continuing effort to save money, the Sheriff's Office in cooperation with the Berlin Police Department received grants for equipment for a total of \$3,000. These grants provided necessary equipment for the deputies at no cost to the county taxpayer.

The following statistics have been compiled from the Sheriff's Office Reporting System.:

Transports:	
Total # of Individuals Transported:	1,355
Civil Process:	
Civil Process Served:	1,967
Arrest Warrants Cleared:	
Criminal & Civil Warrants:	235

Respectfully Submitted,  
*Sheriff Gerald P. Marcou, Jr.*  
Coös County, New Hampshire



## REPORT OF REGISTRY OF DEEDS

Recording activity continues to decline with no sign of rebound to date. Without trying to sound like a broken record, Coös County experienced yet another drop in the number of documents recorded for the year 2008. The total number of documents recorded for the year 2008 went from 7,751 in 2007 to a low of 6,389; a total reduction of 1,362 documents. That's the bad news. The good news is we were still able to meet the total projected revenue amount for 2008 with a surplus of approximately \$30,000.

During the year 2008, Connor & Connor, Document Imaging & Retrieval System Development Company, made system modifications to upgrade our hardware system. They upgraded the map & plan plotter from HP Design Jet to JRL 1230D. They converted all previously "moved" books from 5.2 Gb (*DOS-based*) to 5.2 Gb (*Windows-based*). As a result, we have been able to scan and produce full size copies of requested map images along with regular copy request, increasing our combined overall copy revenue from \$76,000 in 2007 to \$78,516 for 2008.

In addition, Connor & Connor installed L-CHIP software to accommodate NH L-CHIP legislation that went into effect on July 1, 2008. The new software allows for L-CHIP stamps to be generated in an integrated format with recording labels. This new software along with the upgraded recording software to front-end electronic recording system and upgraded web-site redesign has helped to ease the recording changes.

The internet system use continues to remain stable. For Coös County year-to-date print requests are averaging 2,500 pages (1,050 documents) per month. The number of web accounts has grown to nearly 260. Additionally, the Registry continues to scan both historical and current work. Daily work is available, same day, in house and via the internet. Historical information is transferred to the Internet in blocks of ten volumes at a time. During the year 2008, the Registry scanned and transferred a total of 400 plans along with 42 volumes. With the completion of forty-two additional volumes, images available on our web-site run from September 1990 forward or Vol. 770 forward.

This Registrar, along with several of the other County Registrars, attended the *Property Records Industry Association* (PRIA) annual legislative conference in Washington DC. One of the workshops attended, Archival, Back-up & Disaster Recovery, dealt with how the various media we use to store our documents stands up to the test of time. Improper storage practices can and have reduced the effective life span of older microfilm collections by half or more. Through the information obtained from this type of workshop we are able to choose the right media for the right job. As we are made aware of and include other media in our preservation plans, what we can expect from them in terms of longevity is essential.

Proper storage and preservation of all documents recorded at the Coös Registry, along with the best possible service available to the entire county, remains at the top of our priority list. With that in mind, I wish to express my deepest gratitude to the entire staff; Sally Pelletier/Deputy Registrar, Colleen Truland/Asst. Deputy Registrar, Tanya Batchelder/Document Clerk & Kathy Dunlap/Imaging Clerk. Their continued support and dedication to quality service makes it all possible.

In addition, I wish to take this opportunity to thank the Board of Commissioners, Chairman Burnham "Bing" Judd, Vice Chair Paul R. Grenier, and Clerk Thomas Brady, along with County Administrator Suzanne Collins for their continued support.

Finally, I wish to personally thank the voters of Coös County for my successful re-election as Coös County Register of Deeds. I will continue to serve the County to the best of my ability.

Our hours of operation are 8:00 AM to 4:00 PM Monday-Friday; closed holidays. Web-site [www.nhdeeds.com](http://www.nhdeeds.com)

Respectfully submitted,  
Carole A. Lamirande  
Coös County Register of Deeds

**COOS COUNTY UNINCORPORATED PLACES  
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts  
Fiscal Year Ended December 31, 2008

	DR.		
	<u>2007</u>	Levies of <u>2006</u>	<u>2005</u>
Unredeemed Taxes Balances at Beginning of Fiscal Year		573.00	822.04
Liens Executed During Fiscal Year	0.00	0.00	0.00
Interest & Costs Collected After Lien Execution	<u>0.00</u>	<u>0.00</u>	<u>109.32</u>
<b>Total Debits</b>	<b><u>\$0.00</u></b>	<b><u>\$573.00</u></b>	<b><u>\$931.36</u></b>

	CR.		
	<u>2007</u>	Levies of <u>2006</u>	<u>2005</u>
<b>Remitted to Treasurer during Fiscal Year:</b>			
Redemptions	0.00	0.00	364.59
Abatement on Lien Charges	0.00	0.00	457.45
Interest & Costs (After Lien Execution)	0.00	0.00	109.32
Unredeemed Taxes End of Year	<u>0.00</u>	<u>573.00</u>	<u>0.00</u>
<b>Total Credits</b>	<b><u>\$0.00</u></b>	<b><u>\$573.00</u></b>	<b><u>\$931.36</u></b>



**COOS COUNTY UNINCORPORATED PLACES  
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts  
Fiscal Year Ended December 31, 2008

DR.

	<u>2008</u>	Levies of <u>2007</u>
<b>Uncollected Taxes - Beginning of Fiscal Year:</b>		
Property Taxes	0.00	2,082.10
Penalties/Other Taxes	0.00	400.00
<b>Taxes Committed to Collector:</b>		
Property Taxes	374,869.00	0.00
Excavation Taxes	197.00	0.00
Yield Taxes	460,349.00	0.00
Other Charges	500.00	18.00
<b>Overpayment on Taxes:</b>		
Property Taxes	50.12	26.85
<b>Interest Collected on Delinquent Taxes:</b>	0.28	33.71
<b>Penalties/Costs before Lien:</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Debits</b>	<u><u>\$835,965.40</u></u>	<u><u>\$2,560.66</u></u>

CR.

<b>Remitted to Treasurer during Fiscal Year:</b>		
Property Taxes	134,372.06	2,108.95
Excavation Taxes	197.00	0.00
Yield Taxes	460,349.00	0.00
Interest	0.28	33.71
Conversion to Lien	0.00	0.00
Penalties/Costs/Other Charges	50.00	218.00
<b>Abatements Made:</b>		
Yield Taxes	0.00	0.00
<b>Uncollected Taxes End of Fiscal Year:</b>		
Property Taxes	240,547.06	0.00
Other Charges	<u>450.00</u>	<u>200.00</u>
<b>Total Credits</b>	<u><u>\$835,965.40</u></u>	<u><u>\$2,560.66</u></u>

**STATEMENT OF LONG-TERM NOTES**  
**December 31, 2008**

2007 Building Addition -  
West Stewartstown Nursing Hospital

Original Amount		\$971,500
Paid to Date:	\$97,150	
Notes Outstanding:		\$874,350

Donald M. Bisson  
Treasurer



**SCHEDULE OF COUNTY PROPERTY**  
**December 31, 2008**

<u>Description</u>	Estimated Sound Insurance <u>Appraisal</u>
<i><u>WEST STEWARTSTOWN (including contents)</u></i>	
Nursing Hospital & 2008 Addition	\$7,700,300
Jail and House of Correction	3,698,300
Hay and Cow Barn	498,400
Recycling Center & Recycling Storage Building	226,300
Frame Garage	70,900
Machinery Shed	13,608
County Administrator's House/Garage	270,800
Water Reservoir Building/Pump House	105,000
 <i><u>BERLIN</u></i>	
Nursing Home & 2008 Sunroom	6,616,600
Garage/Generator Building	177,300
Total	<u><u>\$19,377,508</u></u>

# BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: March 22, 2008 Fiscal Year Ending: 2008

Mailing Address: PO Box 10, West Stewartstown, NH 03597

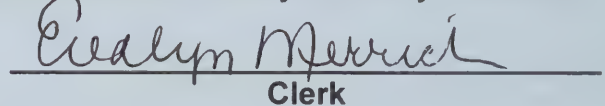
Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: ccnhws02@ncia.net

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

## CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

  
Chairman

  
Clerk

This form can be downloaded from our website: [www.state.nh.us/revenue](http://www.state.nh.us/revenue)

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
COMMUNITY SERVICES DIVISION  
MUNICIPAL FINANCE BUREAU  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397



1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX
4110	County Convention Costs	5,000	
4120	Judicial	0	
4122	Jury Costs	0	
4123	County Attorney's Office	224,100	
4124	Victim Witness Advocacy Program	71,100	
4130	Executive	0	
4150	Financial Administration	110,950	
4151	Treasurer	4,000	
4153	Other Legal Costs	0	
4155	Personnel Administration	0	
4191	Unincorporated Places	1,157,300	
4192	Medical Examiner	15,000	
4193	Register of Deeds	284,000	
	Other (Auditors)	10,500	
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX
4211	Sheriff's Department	670,750	
4212	Custody of Prisoners	0	
4214	Sheriff's Support Services	0	
4219	Other Public Safety - Transfer Station	20,800	
---	Recycling Center	113,200	
CORRECTIONS		XXXXXXXXXX	XXXXXXXXXX
4230	Corrections	1,835,100	
4235	Adult Probation and Parole	0	
4300	County Farm Expense	361,150	
COUNTY NURSING HOME		XXXXXXXXXX	XXXXXXXXXX
4411	Administration	967,300	
4412	Operating Expense	16,293,550	
4439	Other Health	0	

1	2	3	4
Acct.#	APPROPRIATIONS	Appropriations as Voted	DRA USE
HUMAN SERVICES		XXXXXXXXXX	XXXXXXXXXX
4442	Direct Assistance	4,986,100	
4443	Board and Care of Children	521,600	
4446	Diversion Program	145,400	
4447	Special Outside Services	149,450	
	Other (Administration)	52,100	
COOPERATIVE EXTENSION		XXXXXXXXXX	XXXXXXXXXX
4611	Administration	170,350	
4619	Other Conservation	39,600	
4650	Economic Development	500,000	
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX
4711	Principal Long-Term Bonds/Notes	97,150	
4721	Interest Long-Term Bonds/Notes	0	
	Other (Interest Short-Term Notes)	171,400	
INTERGOVERNMENTAL TRANSFERS		XXXXXXXXXX	XXXXXXXXXX
4800	Intergovernmental Transfers	0	
CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX
---	W.Stewartstown Nursing Hospital	31,500	
---	Berlin Nursing Home	35,600	
---	Corrections	0	
---	Farm	0	
---	Register of Deeds	0	
INTERFUND OPERATING TRANSFERS		XXXXXXXXXX	XXXXXXXXXX
---	To Non-Capital Reserve Funds	0	
TOTAL APPROPRIATIONS		29,044,050	



1	2	3
Acct.#	SOURCES OF REVENUES	Estimated Revenue Ensuing Fiscal Year
	ASSESSMENTS/TAXES	xxxxxxxxxx
3110	Property Taxes Levied for Unincorporated Places	644,100
3120	Land Use Change Taxes for Unincorporated Places	0
3180	Resident Taxes for Unincorporated Places	0
3185	Yield Taxes for Unincorporated Places	317,000
3186	Payments in Lieu of Taxes for Unincorporated Places	0
3187	Payments in Lieu of Taxes	0
3189	Other Taxes	0
3190	Interest & Penalties on Delinquent Taxes for Uninc. Places	0
3191	Penalties on Delinquent Municipal Assessments	0
3200	Licenses, Permits, and Fees	
---	Motor Vehicle Fees	31,600
---	Planning Board Fees	0
---	Sheriff Patrol: Success	0
		xxxxxxxxxx
3319	REVENUE FROM THE FEDERAL GOVERNMENT	202,500
	REVENUE FROM THE STATE OF NH	xxxxxxxxxx
3351	Shared Revenue for Unincorporated Places	6,300
3352	Incentive Funds	145,400
3354	Water Pollution Grants	0
3355	Housing and Community Economic Development - CDBG Grants	500,000
3356	State & Fed. Forest Land Reim. in Unincorporated Places (County)	100
3359	Other (Victim/Witness Grant)	30,000
---	Prosecutor's Grant	7,000
---	Medicaid Pro Share Payment	900,000
---	Sheriff Dept. Grant	10,000
---	Other Taxes: Rooms & Meals	3,200
---	NH Dept. Resources/Economic Development Grant	0
3379	INTERGOVERNMENTAL REVENUES	0
	REVENUES FROM CHARGES FOR SERVICES	xxxxxxxxxx
3401	Sheriff's Department	228,100
3402	Register of Deeds	300,300
3403	County Corrections	26,100
3404	County Nursing Homes	11,390,000
3405	County Farm	306,100
3407	Maintenance Department	
---	Other (Transfer Station)	22,500
---	Other (Recycling Center)	113,200
	REVENUE FROM MISCELLANEOUS SOURCES	xxxxxxxxxx
3501	Sale of County Property	0
3502	Interest on Investments	155,000
3503	Rents of Property	0
---	Refunds - Prior Year Expense	35,000
---	Interest on Delinquent Taxes	500
350_	Other (Miscellaneous)	500
350_	Other (Int. on Special Revenue - Unincorporated Places)	0
350_	Other (Sale of Documents)	0
350_	Other (Energy Revenue)	75,000

1

2

3

## SOURCES OF REVENUES

Estimated Revenue  
Ensuing  
Fiscal Year

Acct.#

## OTHER FINANCIAL SOURCES

xxxxxxxxxx

3912	Transfer from Special Revenue Funds	0
3913	Transfer from Capital Projects Funds	0
3914	Transfer from Proprietary Funds	0
3915	Transfer from Capital Reserve Funds	0
3916	Transfer from Trust and Agency Funds	0
3934	Proceeds from Long-Term Notes/Bonds	0
---	Surplus for Building Improvements	0
---	Transfer from Savings	8,500
	ESTIMATED REVENUE SUBTOTAL	15,458,000
	FUND BALANCE TO REDUCE TAX RATE	1,050,000
	TOTAL ESTIMATED REVENUES	16,508,000

## BUDGET SUMMARY

Total Voted Appropriations	29,044,050
Total Revenues	16,508,000
Amount Certified to be Raised by Taxes	12,536,050



## 2008 COUNTY TAX APPORTIONMENT

COOS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson/Gilmanton Academy Grant	0.0218%	2738
Bean's Grant	0.0000%	1
Bean's Purchase	0.0006%	73
Berlin	12.6377%	1,584,264
Cambridge	0.2510%	31,465
Carroll	11.1554%	1,398,440
Chandler's Purchase	0.0012%	145
Clarksville	1.4607%	183,119
Colebrook	5.5967%	701,601
Columbia	2.3383%	293,133
Crawford's Purchase	0.0052%	646
Cutt's Grant	0.0000%	0
Dalton	2.9800%	373,578
Dix Grant	0.0303%	3,804
Dixville	0.7428%	93,119
Dummer	1.4287%	179,108
Errol	2.6641%	333,978
Erving's Grant	0.0026%	327
Gorham	9.1845%	1,151,379
Green's Grant	0.1370%	17,172
Hadley's Purchase	0.0000%	0
Jefferson	4.0802%	511,500
Kilkenny	0.0003%	36
Lancaster	8.8935%	1,114,900
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0009%	107
Milan	4.1688%	522,601
Millsfield	0.2078%	26,046
Northumberland	4.4588%	558,956
Odell	0.0709%	8,885
Pinkham's Grant	0.1018%	12,759
Pittsburg	9.3717%	1,174,843
Randolph	1.7322%	217,151
Sargent's Purchase	0.0753%	9,440
Second College Grant	0.0425%	5,328
Shelburne	2.3364%	292,898
Stark	2.0907%	262,097
Stewartstown	2.8596%	358,481
Stratford	2.1494%	269,450
Success	0.2502%	31,371
Thompson & Meserve's Purchase	0.1743%	21,852
Wentworth Location	0.2708%	33,946
Whitefield	6.0251%	755,313
<b>TOTALS</b>	<b>100.0000%</b>	<b>12,536,050</b>

## REPORT OF INDEPENDENT AUDITORS

Board of County Commissioners

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire, as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the index. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire as of December 31, 2007 and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2 through 16 and 47 through 50 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

*Mason + Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Certified Public Accountants

April 7, 2008



**CONSOLIDATED BALANCE SHEET**  
**DECEMBER 31, 2008**

**ASSETS:**

Cash - County	\$4,467,262
Cash - Unincorporated Places	131,282
Cash - Recycling Center	47,270
Accounts Receivable - Coös County Nursing Hospital	533,035
Accounts Receivable - Coös County Nursing Home	657,545
Accounts Receivable - County	156,254
Accounts Receivable - Farm	22,364
Accounts Receivable - Federal Funds	11,000
Accounts Receivable - Recycling Center	10,161
Purchased Taxes - County	573
Tax Deeded Property - County	221
Taxes Receivable - Unincorporated Places	240,747
Inventories	101,370
Pre-Paid Expenses - Coös County Nursing Hospital	127,507
Pre-Paid Expenses - Coös County Nursing Home	132,657
Pre-Paid Expenses - County	25,780
Pre-Paid Expenses - Farm	85,000
Pre-Paid Expenses - Recycling Center	2,502
Future Debt Retirement - Coös County Nursing Hospital	<u>874,350</u>
<b>TOTAL ASSETS</b>	<u><u>\$7,626,880</u></u>

**LIABILITIES:**

Accounts Payable - All Funds	\$1,534,126
Accrued Expense - Coös County Nursing Home	48,748
Payroll Deductions Payable - All Funds	54,442
Medicare Overpayment Due to NHIC	49,696
Capital Improvement Notes - 2007	874,350
<b>TOTAL LIABILITIES</b>	<b>\$2,561,361</b>

**CONSOLIDATED BALANCE SHEET**  
**DECEMBER 31, 2008**

**FUND EQUITY**

Reserve for Special Appropriations

a. Coös County Nursing Hospital Projects	\$18,256
b. Coös County Nursing Home Projects	8,825
c. Cooperative Extension Projects	6,200
d. County Farm Projects	667

Reserve for Special Purpose

a. 6% Incentive Funds 2008-2009	89,998
b. Facility Fund	71,624
c. Sick Pay	437,027
d. Unincorporated Places	131,282
e. Equipment Reserve - Recycling Center	47,270
f. Inventory Offset	101,370
g. Long Term Care	137,273
h. Security Bonds - Unincorporated Places	7,049
i. Security Deposits - DOC Electronic Monitoring	200
j. Deferred Revenue - Dixville	18,750
k. Deferred Revenue - Millsfield	56,250
l. CDBG - Fraser Boiler Project	11,000

Undesignated/Unreserved

a. Nursing Hospital, Nursing Home, County, Farm	2,275,165
b. Unincorporated Places	1,455,226
c. Recycling Center	132,764
d. Transfer Station	59,323

**TOTAL FUND EQUITY** \$5,065,518

**TOTAL LIABILITIES AND FUND EQUITY** \$7,626,880

**BUDGET**  
**OF**  
**COÖS COUNTY, NEW HAMPSHIRE**

JANUARY 1, 2008 TO DECEMBER 31, 2008

Burnham A. Judd, Chairman

Paul R. Grenier, Vice-Chair

Thomas M. Brady, Clerk

**BOARD OF COUNTY COMMISSIONERS**





# **EXECUTIVE SUMMARY**

**2008- 2009**

**BUDGETS**

**2009 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2008 BUDGET AND ACTUAL EXPENDITURES 12/31/08**

<b>ACCOUNT TITLE</b>	<b>2008 BUDGET</b>	<b>EXPENDED TO 12/31/08</b>	<b>PROPOSED 2009 BUDGET</b>
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>			
Nursing Hospital	8,300,850	7,970,090	8,509,000
Nursing Hospital Grants	0	0	125,000
Nursing Hospital Specials	31,500	30,374	75,900
<b>TOTAL WS NURSING HOSPITAL</b>	<b>8,332,350</b>	<b>8,000,464</b>	<b>8,709,900</b>
<b>BERLIN NURSING HOME</b>			
Nursing Home	8,960,000	8,751,134	9,273,200
Nursing Home Specials	35,600	33,247	58,600
<b>TOTAL BERLIN NURSING HOME</b>	<b>8,995,600</b>	<b>8,784,381</b>	<b>9,331,800</b>
<b>COUNTY GOVERNMENT</b>			
COUNTY ADMINISTRATION	107,950	99,906	113,875
COUNTY TREASURER	4,000	3,710	4,100
COUNTY AUDITORS	10,500	10,168	11,200
COUNTY REPORT	3,000	2,880	6,800
COUNTY ATTORNEY	224,100	226,226	241,400
VICTIM/WITNESS ADVOCACY PROGRAM	71,100	68,631	74,125
REGISTER OF DEEDS	284,000	278,412	286,900
SHERIFF'S DEPARTMENT			
Sheriff's Department	660,750	592,908	670,350
Sheriff's Grants	10,000	0	10,000
<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>670,750</b>	<b>592,908</b>	<b>680,350</b>
MEDICAL REFEREES	15,000	13,798	15,000
HUMAN SERVICES ADMINISTRATION	52,100	48,818	0
STATE ASSISTANCE PROGRAMS	5,175,600	4,695,198	5,413,200
CHILDREN, YOUTH & FAMILIES SERVICES	322,600	264,920	0
PLACEMENT PREVENTION	145,400	70,972	150,600
CORRECTIONS DEPARTMENT	1,835,100	1,686,316	1,864,900
COOPERATIVE EXTENSION	170,350	149,705	173,250



**2009 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2008 BUDGET AND ACTUAL EXPENDITURES 12/31/08**

<b>ACCOUNT TITLE</b>	<b>2008 BUDGET</b>	<b>EXPENDED TO 12/31/08</b>	<b>PROPOSED 2009 BUDGET</b>
COÖS COUNTY CONSERVATION DISTRICT	39,600	37,821	38,900
DEBT SERVICE	268,550	214,348	272,350
COUNTY DELEGATION	5,000	5,830	5,000
OTHER SPECIAL APPROPRIATIONS			
Senior Meals	18,200	18,200	18,200
Retired Senior Volunteer Program	15,000	15,000	15,000
Community Contact	5,000	5,000	5,000
Response Program	4,750	4,750	4,750
North Country Alzheimer's Partnership	3,500	3,500	3,500
Alzheimer's Respite Community Center	2,000	2,000	2,000
Elderly Day Care Center-Whitefield	15,000	15,000	10,000
Elderly Day Care Center-Colebrook	0	0	5,000
North Country Transit	27,000	27,000	27,000
Long Distance Medical Transportation	6,000	6,000	6,000
Coös Economic Development	48,000	48,000	48,000
Food Pantry Potato Program	5,000	3,185	5,000
53rd Payroll 2014	0	0	38,300
TOTAL SPECIAL APPROPRIATIONS	149,450	147,635	187,750
<b>TOTAL COUNTY GOVERNMENT</b>	<b>9,554,150</b>	<b>8,618,202</b>	<b>9,539,700</b>
<b>FARM</b>			
Farm	370,650	363,221	410,750
Farm Specials	0	0	7,900
<b>TOTAL FARM</b>	<b>370,650</b>	<b>363,221</b>	<b>418,650</b>
<b>FEDERAL FUNDS</b>	<b>500,000</b>	<b>489,000</b>	<b>500,000</b>
<b>COÖS COUNTY RECYCLING CENTER</b>	<b>113,200</b>	<b>107,985</b>	<b>124,000</b>
<b>TRANSFER STATION</b>	<b>20,800</b>	<b>19,529</b>	<b>21,600</b>
<b>TOTAL EXPENDITURES</b>	<b>27,886,750</b>	<b>26,382,783</b>	<b>28,645,650</b>
<b>UNINCORPORATED PLACES</b> (Provided in Separate Report)	<b>1,157,300</b>	<b>657,353</b>	<b>960,941</b>
<b>TOTAL EXPENDITURES/ALL FUNDS</b>	<b>29,044,050</b>	<b>27,040,136</b>	<b>29,606,591</b>

**2009 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2008 BUDGET AND ACTUAL REVENUES 12/31/08**

<b>ACCOUNT TITLE</b>	<b>2008 BUDGET</b>	<b>RECEIVED TO 12/31/08</b>	<b>PROPOSED 2009 BUDGET</b>
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>	<b>5,169,600</b>	<b>5,326,241</b>	<b>5,595,400</b>
<b>BERLIN NURSING HOME</b>	<b>6,220,400</b>	<b>6,544,984</b>	<b>6,350,900</b>
<b>COUNTY GOVERNMENT</b>			
TAXES AND SERVICES			
Medicaid Proportional Payment	900,000	935,019	900,000
County Tax	12,536,050	12,536,050	11,877,150
TOTAL TAXES AND SERVICES	13,436,050	13,471,069	12,777,150
REGISTER OF DEEDS	300,300	331,070	295,000
SHERIFF'S DEPARTMENT	238,100	241,172	235,100
VICTIM/WITNESS ADVOCACY PROGRAM	30,000	31,896	30,000
COUNTY ATTORNEY	7,000	4,825	5,000
CORRECTIONS DEPARTMENT	26,100	24,651	26,000
INVESTMENTS	155,500	104,469	120,200
STATE ASSISTANCE PROGRAMS	145,400	148,163	150,000
OTHER REVENUES			
Federal Lands: PILT	131,000	218,738	218,000
Refunds: Prior Year Expense	35,000	17,535	15,000
Miscellaneous Income	500	44,719	30,000
Surplus to Reduce Taxes	1,050,000	1,050,000	1,823,000
TOTAL OTHER REVENUES	1,216,500	1,330,993	2,086,000
<b>TOTAL COUNTY GOVERNMENT</b>	<b>15,554,950</b>	<b>15,688,306</b>	<b>15,724,450</b>
<b>FARM</b>	<b>306,100</b>	<b>341,963</b>	<b>328,400</b>
<b>FEDERAL FUNDS</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>COÖS COUNTY RECYCLING CENTER</b>	<b>113,200</b>	<b>198,316</b>	<b>124,000</b>
<b>TRANSFER STATION</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>TOTAL REVENUES</b>	<b>27,886,750</b>	<b>28,622,310</b>	<b>28,645,650</b>
<b>UNINCORPORATED PLACES</b> (Provided in Separate Report)	<b>1,157,300</b>	<b>1,006,441</b>	<b>960,941</b>
<b>TOTAL REVENUES/ALL FUNDS</b>	<b>29,044,050</b>	<b>29,628,751</b>	<b>29,606,591</b>
<b>EXPENDITURES/ALL FUNDS</b>	<b>29,044,050</b>	<b>27,040,136</b>	<b>29,606,591</b>
<b>REVENUES/ALL FUNDS</b>	<b>29,044,050</b>	<b>29,628,751</b>	<b>29,606,591</b>

## **BUDGET PROPOSAL - APPROPRIATIONS**



**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>				
<b>ADMINISTRATION</b>				
01-05100-0100	Administrator's Salary	81,800	80,014	86,200
01-05100-0400	Accounting Staff Salaries	169,200	162,079	188,400
01-05100-0500	Computer Systems Administrator	31,600	30,862	33,100
01-05100-0800	In Lieu of Health Benefit	1,300	1,250	1,300
01-05100-0900	Longevity Pay	4,800	4,673	4,500
01-05100-1000	Social Security (FICA)	22,100	20,288	24,000
01-05100-1100	Life Insurance	200	159	200
01-05100-1200	Health Insurance	58,100	57,989	75,300
01-05100-1300	Retirement	24,300	24,347	28,500
01-05100-1400	Workers' Compensation	2,700	2,176	2,500
01-05100-1500	Unemployment Insurance	200	185	200
01-05100-1700	Education and Conferences	1,500	290	3,000
01-05100-1800	Employee Physicals	200	0	200
01-05100-1900	Employee Recognition	2,000	2,000	2,000
01-05100-2000	Legal Services	1,600	251	1,500
01-05100-2100	Audit Services	9,400	9,126	10,000
01-05100-3600	Office Supplies	16,000	15,259	16,000
01-05100-3700	Dues/Licenses/Subscriptions	5,300	4,793	5,300
01-05100-3800	Postage	6,700	5,738	6,700
01-05100-3900	Administration Supplies and Expenses	3,000	2,772	3,500
01-05100-6800	Communications	14,100	13,747	14,500
01-05100-7000	Travel	4,000	3,631	4,000
01-05100-8200	Equipment Repair/Maintenance Contracts	22,000	21,805	20,600
01-05100-9300	Property Liability Insurance	29,000	28,454	29,900
01-05100-9700	New Equipment	3,400	3,335	1,000
01-05100-9900	Retiree Benefits	21,000	21,395	22,900
	<b>TOTAL ADMINISTRATION</b>	<b>535,500</b>	<b>516,618</b>	<b>585,300</b>
<b>PROPERTY EXPENSE</b>				
01-05110-9200	Interest on Notes	35,900	35,848	32,300
	<b>TOTAL PROPERTY EXPENSE</b>	<b>35,900</b>	<b>35,848</b>	<b>32,300</b>
<b>ASSESSMENTS</b>				
01-05120-3700	Provider Assessment	281,100	297,707	306,300
	<b>TOTAL ASSESSMENTS</b>	<b>281,100</b>	<b>297,707</b>	<b>306,300</b>
<b>DIETARY DEPARTMENT</b>				
01-05130-0100	Dietary Director's Salary	57,800	57,724	58,500
01-05130-0200	Cooks' Salaries	135,000	114,666	138,400
01-05130-0300	Dietary Aides' Salaries	369,900	345,544	363,900
01-05130-0800	In Lieu of Health Benefit	3,500	3,008	2,100
01-05130-0900	Longevity Pay	4,400	3,700	4,300
01-05130-1000	Social Security (FICA)	43,700	37,845	43,400
01-05130-1100	Life Insurance	300	249	300

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
01-05130-1200	Health Insurance	131,000	130,256	137,900
01-05130-1300	Retirement	36,100	30,336	34,300
01-05130-1400	Workers' Compensation	14,300	12,368	13,300
01-05130-1500	Unemployment Insurance	400	374	400
01-05130-1700	Education and Conferences	1,000	517	1,000
01-05130-1800	Employee Physicals	500	1,198	800
01-05130-2300	Consultant Services	16,100	14,767	18,300
01-05130-3800	Dishes and Glassware	2,000	825	2,000
01-05130-3900	Dietary Supplies and Expenses	32,200	32,860	30,500
01-05130-5000	Food	296,000	291,440	310,300
01-05130-7000	Travel	1,000	325	1,000
01-05130-8200	Equipment Repair/Maintenance Contracts	6,500	6,185	6,500
01-05130-9700	New Equipment	6,100	6,824	4,000
01-05130-9900	Retiree Benefits	26,400	26,324	27,400
<b>TOTAL DIETARY DEPARTMENT</b>		<b>1,184,200</b>	<b>1,117,334</b>	<b>1,198,600</b>
<b>NURSING DEPARTMENT</b>				
01-05140-0100	Director of Nursing Salary	78,400	78,161	80,600
01-05140-0200	Registered Nurses' Salaries	905,500	850,238	917,900
01-05140-0300	Licensed Practical Nurses' Salaries	199,000	193,815	166,300
01-05140-0400	Nursing Assistants' Salaries	1,640,000	1,623,460	1,669,300
01-05140-0500	Medication Nursing Assistant Salaries	73,600	75,280	74,400
01-05140-0800	In Lieu of Health Benefit	10,500	10,656	10,200
01-05140-0900	Longevity Pay	29,100	24,256	31,300
01-05140-1000	Social Security (FICA)	224,700	208,446	225,700
01-05140-1100	Life Insurance	1,200	1,078	1,200
01-05140-1200	Health Insurance	640,300	614,927	685,500
01-05140-1300	Retirement	133,700	121,084	135,100
01-05140-1400	Workers' Compensation	69,400	64,373	67,300
01-05140-1500	Unemployment Insurance	2,100	1,961	2,300
01-05140-1700	Education and Conferences	8,000	2,532	12,900
01-05140-1800	Employee Physicals	1,900	1,527	2,500
01-05140-3100	Medical and Surgical Supplies	0	0	82,000
01-05140-3900	Nursing Supplies and Expenses	8,500	8,274	8,500
01-05140-7000	Travel	2,500	999	2,500
01-05140-8200	Equipment Repair/Maintenance Contracts	10,500	10,516	9,500
01-05140-8800	Equipment Rental	1,500	735	1,000
01-05140-9700	New Equipment	7,200	5,282	11,000
01-05140-9900	Retiree Benefits	69,200	69,044	72,600
<b>TOTAL NURSING DEPARTMENT</b>		<b>4,116,800</b>	<b>3,966,646</b>	<b>4,269,600</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
01-05141-0100	Health Information Management Director	35,000	34,438	36,000
01-05141-0200	Health Information Clerk	27,800	27,561	29,700
01-05141-1000	Social Security (FICA)	4,800	4,292	5,100
01-05141-1100	Life Insurance	50	45	50
01-05141-1200	Health Insurance	22,600	23,454	24,400

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
01-05141-1300	Retirement	5,500	5,419	5,900
01-05141-1400	Workers' Compensation	200	114	200
01-05141-1500	Unemployment Insurance	50	41	50
01-05141-1700	Education and Conferences	300	160	1,300
01-05141-3600	Office Supplies and Expense	900	919	1,200
01-05141-7000	Travel	200	186	200
01-05141-8200	Equipment Repair/Maintenance Contracts	1,000	0	1,000
01-05141-9700	New Equipment	1,500	1,302	200
<b>TOTAL HEALTH INFORMATION MGMT</b>		<b>99,900</b>	<b>97,931</b>	<b>105,300</b>
<b>STAFF DEVELOPMENT</b>				
01-05142-0100	Staff Development Director's Salary	63,300	62,523	64,000
01-05142-0900	Longevity Pay	1,100	880	900
01-05142-1000	Social Security (FICA)	4,900	4,670	5,000
01-05142-1100	Life Insurance	50	24	50
01-05142-1200	Health Insurance	11,300	11,727	9,800
01-05142-1300	Retirement	5,700	5,541	5,900
01-05142-1400	Workers' Compensation	1,600	1,394	1,500
01-05142-1500	Unemployment Insurance	50	43	50
01-05142-1700	Education and Conferences	500	225	500
01-05142-1800	LNA/MNA Classes	1,000	(1,474)	1,000
01-05142-1900	In House Education	1,000	718	1,000
01-05142-3800	Employee Health Expense	2,500	1,141	1,500
01-05142-3900	Staff Development Supplies and Expenses	1,400	1,336	1,200
01-05142-7000	Travel	500	204	500
01-05142-8200	Equipment Repair/Maintenance Contracts	200	110	200
01-05142-9700	New Equipment	1,400	1,529	0
<b>TOTAL STAFF DEVELOPMENT</b>		<b>96,500</b>	<b>90,589</b>	<b>93,100</b>
<b>QUALITY MANAGEMENT</b>				
01-05143-0100	Quality Director's Salary	36,800	29,648	35,400
01-05143-0900	Longevity Pay	700	660	700
01-05143-1000	Social Security (FICA)	2,900	2,196	2,800
01-05143-1100	Life Insurance	50	15	50
01-05143-1200	Health Insurance	6,800	6,676	7,400
01-05143-1300	Retirement	3,300	2,649	3,300
01-05143-1400	Workers' Compensation	1,100	815	1,000
01-05143-1500	Unemployment Insurance	50	25	50
01-05143-1700	Education and Conferences	300	115	300
01-05143-3600	Office Supplies	800	949	1,000
01-05143-3700	Publications	500	0	300
01-05143-7000	Travel	300	0	300
01-05143-8200	Equipment Repair/Maintenance Contracts	0	0	150
<b>TOTAL QUALITY MANAGEMENT</b>		<b>53,600</b>	<b>43,748</b>	<b>52,750</b>
<b>PLANT OPERATIONS</b>				
01-05150-0200	Maintenance Salaries	101,100	98,548	113,700



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
01-05150-0900	Longevity Pay	500	500	600
01-05150-1000	Social Security (FICA)	8,500	6,961	8,800
01-05150-1100	Life Insurance	50	45	50
01-05150-1200	Health Insurance	32,200	32,006	33,400
01-05150-1300	Retirement	9,800	8,657	10,300
01-05150-1400	Workers' Compensation	2,600	2,419	2,600
01-05150-1500	Unemployment Insurance	100	74	100
01-05150-1700	Education and Conferences	500	80	500
01-05150-2800	Auxiliary Building Expense	8,100	8,469	7,800
01-05150-2900	Outside Services	28,800	26,092	30,000
01-05150-3900	Plant Supplies and Expenses	6,500	6,613	6,500
01-05150-6100	Electricity	78,000	77,840	80,000
01-05150-6200	Pyrofax Gas	34,600	34,026	41,600
01-05150-6300	Water	4,000	4,036	4,000
01-05150-6400	Sewer	15,500	15,318	15,500
01-05150-6500	Fuel	74,000	73,381	110,800
01-05150-7000	Travel	700	360	700
01-05150-7900	Vehicle Supplies and Expenses	7,000	7,098	7,000
01-05150-8100	Building Repairs	28,500	27,280	26,100
01-05150-8200	Equipment Repair/Maintenance Contracts	3,000	2,815	3,500
01-05150-8400	Snow Removal	4,700	3,519	5,000
01-05150-9700	New Equipment	1,200	250	1,500
01-05150-9900	Retiree Benefits	11,200	11,665	12,200
<b>TOTAL PLANT OPERATIONS</b>		<b>461,150</b>	<b>448,050</b>	<b>522,250</b>
<b>LAUNDRY DEPARTMENT</b>				
01-05160-0100	Laundry Director's Salary	18,700	18,679	19,300
01-05160-0200	Laundry Aides' Salaries	128,000	124,365	135,800
01-05160-0300	Laundry Porters' Salaries	44,300	44,261	46,700
01-05160-0800	In Lieu of Health Benefit	1,300	1,250	1,300
01-05160-0900	Longevity Pay	3,700	3,496	4,200
01-05160-1000	Social Security (FICA)	15,000	14,048	15,900
01-05160-1100	Life Insurance	100	91	100
01-05160-1200	Health Insurance	38,000	37,915	45,200
01-05160-1300	Retirement	16,200	14,701	16,900
01-05160-1400	Workers' Compensation	4,600	4,253	4,600
01-05160-1500	Unemployment Insurance	200	129	200
01-05160-1700	Education and Conferences	250	83	250
01-05160-1800	Employee Physicals	200	252	300
01-05160-3700	Linens	13,000	10,861	13,000
01-05160-3900	Laundry Supplies and Expenses	16,000	12,463	14,500
01-05160-7000	Travel	200	67	200
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	1,616	4,000
01-05160-9700	New Equipment	0	0	700
01-05160-9900	Retiree Benefits	1,300	1,355	1,500
<b>TOTAL LAUNDRY DEPARTMENT</b>		<b>305,050</b>	<b>289,886</b>	<b>324,650</b>

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
<b>HOUSEKEEPING DEPARTMENT</b>				
01-05170-0100	Executive Housekeeper's Salary	18,700	18,679	19,300
01-05170-0200	Porter Salary	33,100	31,326	33,500
01-05170-0300	Housekeeping Aides' Salaries	210,700	196,092	201,300
01-05170-0900	Longevity Pay	5,500	4,200	4,900
01-05170-1000	Social Security (FICA)	20,500	17,788	19,900
01-05170-1100	Life Insurance	200	125	200
01-05170-1200	Health Insurance	82,100	81,379	94,000
01-05170-1300	Retirement	23,500	20,537	21,900
01-05170-1400	Workers' Compensation	6,400	5,808	6,100
01-05170-1500	Unemployment Insurance	200	177	200
01-05170-1700	Education and Conferences	250	83	250
01-05170-1800	Employee Physicals	200	252	300
01-05170-2900	Outside Services	17,000	15,116	18,500
01-05170-3900	Housekeeping Supplies and Expenses	26,500	24,955	27,500
01-05170-7000	Travel	200	67	200
01-05170-8200	Equipment Repair/Maintenance Contracts	500	106	500
01-05170-9700	New Equipment	1,700	1,009	3,400
01-05170-9800	Furnishings	3,800	2,735	1,750
01-05170-9900	Retiree Benefits	3,500	3,811	4,200
<b>TOTAL HOUSEKEEPING DEPARTMENT</b>		<b>454,550</b>	<b>424,245</b>	<b>457,900</b>
<b>PHYSICIANS &amp; CONSULTANTS</b>				
01-05180-1700	Physician Education and Conferences	500	500	500
01-05180-2200	Physician Services	7,100	6,500	7,100
01-05180-2300	Pharmacist Services	2,200	1,830	2,200
01-05180-2400	Dentist Services	9,600	9,375	9,600
01-05180-3100	Medical and Surgical Supplies	81,750	82,228	0
01-05180-3200	Pharmaceuticals	0	0	0
01-05180-3400	Mental Health Social Worker	7,000	7,490	7,000
01-05180-3600	Psychiatrist Services	7,200	6,650	7,200
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>115,350</b>	<b>114,573</b>	<b>33,600</b>
<b>ACTIVITIES DEPARTMENT</b>				
01-05191-0100	Activity Director Salary	35,600	35,172	36,600
01-05191-0200	Activity Aides' Salaries	168,000	162,437	171,300
01-05191-0800	In Lieu of Health Benefit	0	469	1,000
01-05191-0900	Longevity Pay	3,000	2,773	3,200
01-05191-1000	Social Security (FICA)	15,800	14,099	16,300
01-05191-1100	Life Insurance	150	120	150
01-05191-1200	Health Insurance	81,000	68,024	67,500
01-05191-1300	Retirement	11,900	11,322	11,700
01-05191-1400	Workers' Compensation	4,700	4,479	4,600
01-05191-1500	Unemployment Insurance	150	136	150
01-05191-1700	Education and Conferences	500	350	2,000
01-05191-1800	Employee Physicals	500	417	500
01-05191-2300	Consultant Services	1,000	645	1,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
01-05191-2900	Chaplain Services	1,100	860	1,500
01-05191-3600	Beauty Shop Supplies	500	557	750
01-05191-3900	Activities Supplies and Expenses	12,000	10,431	12,000
01-05191-4000	Gift Shop	0	(24)	0
01-05191-6700	Advertising	100	224	200
01-05191-7000	Travel	800	201	800
01-05191-8200	Equipment Repair/Maintenance Contracts	200	0	200
01-05191-9700	New Equipment	2,000	1,592	2,000
01-05191-9900	Retiree Benefits	0	183	400
<b>TOTAL ACTIVITIES DEPARTMENT</b>		<b>339,000</b>	<b>314,467</b>	<b>333,850</b>
<b>SOCIAL SERVICES</b>				
01-05192-0100	Social Services Director's Salary	72,700	72,324	40,400
01-05192-0900	Longevity Pay	1,300	1,300	0
01-05192-1000	Social Security (FICA)	5,700	5,426	3,100
01-05192-1100	Life Insurance	50	30	50
01-05192-1200	Health Insurance	11,300	11,727	16,700
01-05192-1300	Retirement	6,400	6,435	3,700
01-05192-1400	Workers' Compensation	1,300	1,086	1,200
01-05192-1500	Unemployment Insurance	50	33	50
01-05192-1700	Education and Conferences	250	55	500
01-05192-3900	Social Services Supplies and Expenses	800	791	800
01-05192-7000	Travel	500	545	900
01-05192-9700	New Equipment	0	0	1,300
01-05192-9900	Retiree Benefits	0	0	2,000
<b>TOTAL SOCIAL SERVICES</b>		<b>100,350</b>	<b>99,752</b>	<b>70,700</b>
<b>PHYSICAL THERAPY</b>				
01-05193-0100	Restorative Aides' Salaries	68,600	64,375	66,700
01-05193-0200	Restorative Nurse	15,900	15,631	16,000
01-05193-0800	In Lieu of Health Benefit	1,300	1,250	1,300
01-05193-0900	Longevity Pay	2,200	2,420	2,400
01-05193-1000	Social Security (FICA)	6,700	6,130	6,600
01-05193-1100	Life Insurance	50	36	50
01-05193-1200	Health Insurance	11,300	11,727	14,500
01-05193-1300	Retirement	7,700	7,286	7,800
01-05193-1400	Workers' Compensation	2,100	1,905	2,100
01-05193-1500	Unemployment Insurance	150	58	100
01-05193-1700	Education and Conferences	300	0	300
01-05193-2300	Consultant Services	1,000	0	1,000
01-05193-3900	Physical Therapy Supplies and Expenses	1,000	326	800
01-05193-7000	Travel	200	58	200
01-05193-9700	Physical Therapy Equipment	700	272	400
<b>TOTAL PHYSICAL THERAPY</b>		<b>119,200</b>	<b>111,474</b>	<b>120,250</b>
<b>OCCUPATIONAL &amp; SPEECH THERAPY</b>				
01-05194-2300	Consultant Services	1,000	0	1,000



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
01-05194-3900	OT Supplies and Expenses	1,200	815	1,050
01-05194-4000	Speech Supplies and Expenses	500	407	500
	<b>TOTAL OCCUPATIONAL &amp; SPEECH THER</b>	<b>2,700</b>	<b>1,222</b>	<b>2,550</b>
	<b>TOTAL WS NURSING HOSPITAL</b>	<b>8,300,850</b>	<b>7,970,090</b>	<b>8,509,000</b>

**NURSING HOSPITAL GRANTS**

01-05195-2300	Tillotson Grant	0	0	100,000
01-05195-2400	Other Grants	0	0	25,000
	<b>TOTAL NURSING HOSPITAL GRANTS</b>	<b>0</b>	<b>0</b>	<b>125,000</b>

**NURSING HOSPITAL SPECIALS**

01-09256-9726	Electric Beds	17,000	16,431	19,400
01-09256-9736	Food Cart	14,500	13,943	16,500
01-09256-9737	Handicapped Van	0	0	32,500
01-09256-9738	New 120 Lb Dryer	0	0	7,500
	<b>TOTAL WSNH SPECIALS</b>	<b>31,500</b>	<b>30,374</b>	<b>75,900</b>

**BERLIN NURSING HOME**

**ADMINISTRATION**

02-05600-0100	Administrator's Salary	93,000	89,165	94,100
02-05600-0200	Office Manager's Salary	41,200	41,117	42,300
02-05600-0300	Office Staff Salaries	91,100	90,676	92,900
02-05600-0400	Computer Systems Administrator	10,500	10,287	11,000
02-05600-0900	Longevity Pay	3,800	3,804	4,100
02-05600-1000	Social Security (FICA)	18,400	17,251	18,700
02-05600-1100	Life Insurance	200	131	200
02-05600-1200	Health Insurance	45,100	44,105	51,300
02-05600-1300	Retirement	18,700	18,261	19,800
02-05600-1400	Workers' Compensation	2,900	2,418	2,800
02-05600-1500	Unemployment Insurance	200	158	200
02-05600-1700	Education and Conferences	2,000	1,714	2,600
02-05600-1900	Employee Recognition	3,000	2,330	2,600
02-05600-2000	Legal Services	2,500	1,215	5,000
02-05600-2100	Audit Services	9,300	9,126	10,000
02-05600-2300	Consultant Services	1,000	670	2,000
02-05600-3500	Dues and Licenses	4,200	3,959	4,200
02-05600-3600	Office Supplies	13,000	10,329	13,000
02-05600-3700	Subscriptions and Periodicals	1,400	997	1,400
02-05600-3800	Postage	3,500	2,886	3,500
02-05600-3900	Administration Supplies and Expenses	1,500	1,105	2,500

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
02-05600-6700	Advertising	400	0	500
02-05600-6800	Communications	11,700	8,964	11,500
02-05600-7000	Travel	2,000	2,101	3,000
02-05600-8200	Equipment Repair/Maintenance Contracts	16,000	16,102	17,000
02-05600-9300	Property Liability Insurance	31,500	30,532	32,100
02-05600-9700	New Equipment	1,300	1,259	3,000
02-05600-9900	Retiree Benefits	0	(423)	0
<b>TOTAL ADMINISTRATION</b>		<b>429,400</b>	<b>410,241</b>	<b>451,300</b>
<b>ASSESSMENTS</b>				
02-05620-3700	Provider Assessment	360,000	390,955	390,000
<b>TOTAL ASSESSMENTS</b>		<b>360,000</b>	<b>390,955</b>	<b>390,000</b>
<b>DIETARY DEPARTMENT</b>				
02-05630-0100	Dietary Supervisor's Salary	57,800	57,724	58,400
02-05630-0200	Cooks' Salaries	136,200	134,537	132,800
02-05630-0300	Dietary Aides' Salaries	280,500	275,853	288,100
02-05630-0400	Assistant Dietary Supervisor's Salary	38,500	38,029	47,400
02-05630-0900	Longevity Pay	14,400	13,875	15,200
02-05630-1000	Social Security (FICA)	40,600	36,816	41,500
02-05630-1100	Life Insurance	300	206	200
02-05630-1200	Health Insurance	159,100	159,048	165,000
02-05630-1300	Retirement	32,800	31,986	32,200
02-05630-1400	Workers' Compensation	14,200	12,451	14,400
02-05630-1500	Unemployment Insurance	400	351	400
02-05630-1700	Education and Conferences	1,200	643	500
02-05630-1800	Employee Physicals	300	0	300
02-05630-2300	Consultant Services	14,500	13,151	18,300
02-05630-3800	Dishes and Glassware	2,500	542	2,000
02-05630-3900	Dietary Supplies and Expenses	34,500	35,354	40,000
02-05630-5000	Food	247,500	245,919	265,000
02-05630-6200	Cooking Gas	4,000	4,615	9,300
02-05630-7000	Travel	700	292	900
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	3,561	5,000
02-05630-9700	New Equipment	6,200	4,786	1,300
02-05630-9900	Retiree Benefits	1,600	1,560	1,600
<b>TOTAL DIETARY DEPARTMENT</b>		<b>1,092,800</b>	<b>1,071,298</b>	<b>1,139,800</b>
<b>NURSING DEPARTMENT</b>				
02-05640-0100	Director of Nursing Salary	76,300	76,193	77,100
02-05640-0200	Registered Nurses' Salaries	1,105,800	1,093,961	1,138,500
02-05640-0300	Licensed Practical Nurses' Salaries	340,100	341,065	286,000
02-05640-0400	Nursing Assistants' Salaries	1,770,100	1,761,808	1,842,200
02-05640-0500	Medication Nursing Assistant Salaries	30,000	14,815	30,000
02-05640-0800	In Lieu of Health Benefit	5,100	4,950	4,100
02-05640-0900	Longevity Pay	53,100	47,369	56,100
02-05640-1000	Social Security (FICA)	259,000	241,456	262,700

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
02-05640-1100	Life Insurance	1,300	1,233	1,200
02-05640-1200	Health Insurance	808,200	790,752	885,500
02-05640-1300	Retirement	76,700	72,028	72,300
02-05640-1400	Workers' Compensation	80,900	77,984	87,600
02-05640-1500	Unemployment Insurance	2,300	2,237	2,500
02-05640-1700	Education and Conferences	20,000	4,430	20,000
02-05640-1800	Employee Physicals	3,000	1,380	2,700
02-05640-2300	Contract Nurses: LPN	100	0	100
02-05640-3100	Medical and Surgical Supplies	119,000	106,237	121,500
02-05640-3200	Pharmaceuticals	2,500	1,569	0
02-05640-3900	Nursing Supplies and Expenses	11,500	6,059	11,500
02-05640-7000	Travel	2,400	1,448	2,100
02-05640-8200	Equipment Repair/Maintenance Contracts	13,500	11,488	13,500
02-05640-8800	Equipment Rental	2,200	1,415	3,000
02-05640-9700	New Equipment	14,100	13,893	13,900
02-05640-9900	Retiree Benefits	18,000	16,058	14,200
<b>TOTAL NURSING DEPARTMENT</b>		<b>4,815,200</b>	<b>4,689,827</b>	<b>4,948,300</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
02-05641-0100	Health Information Management Director	35,750	35,344	36,100
02-05641-0200	Health Information Clerks	81,500	70,556	81,800
02-05641-0900	Longevity Pay	3,100	2,831	3,200
02-05641-1000	Social Security (FICA)	9,200	7,339	9,300
02-05641-1100	Life Insurance	100	61	100
02-05641-1200	Health Insurance	49,200	49,184	51,100
02-05641-1300	Retirement	3,200	3,176	3,400
02-05641-1400	Workers' Compensation	300	210	300
02-05641-1500	Unemployment Insurance	100	79	100
02-05641-1700	Education and Conferences	300	0	300
02-05641-1800	Employee Physicals	100	0	200
02-05641-3600	Office Supplies	1,400	1,425	2,000
02-05641-7000	Travel	200	0	200
02-05641-8100	Record Reproduction	600	0	0
02-05641-8200	Equipment Repair/Maintenance Contracts	850	830	900
02-05641-9700	New Equipment	4,600	4,565	600
<b>TOTAL HEALTH INFORMATION MGMT</b>		<b>190,500</b>	<b>175,600</b>	<b>189,600</b>
<b>STAFF DEVELOPMENT</b>				
02-05642-0100	Staff Development Director's Salary	34,900	34,802	35,200
02-05642-0900	Longevity Pay	650	650	650
02-05642-1000	Social Security (FICA)	2,800	2,670	2,750
02-05642-1100	Life Insurance	50	30	50
02-05642-1200	Health Insurance	3,100	3,120	3,300
02-05642-1300	Retirement	3,100	3,098	3,250
02-05642-1400	Workers' Compensation	1,000	817	900
02-05642-1500	Unemployment Insurance	100	23	100
02-05642-1700	In House Education	900	829	1,200



**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
02-05642-2300	Consultant Services	300	(40)	2,000
02-05642-3800	Infection Control Expense	900	249	900
02-05642-3900	Staff Development Supplies and Expenses	1,200	1,162	1,200
02-05642-7000	Travel	300	0	300
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	400	300	350
<b>TOTAL STAFF DEVELOPMENT</b>		<b>49,900</b>	<b>47,711</b>	<b>52,350</b>
<b>QUALITY MANAGEMENT</b>				
02-05643-0100	Quality Director's Salary	34,900	34,802	35,200
02-05643-0900	Longevity Pay	650	650	650
02-05643-1000	Social Security (FICA)	2,800	2,670	2,750
02-05643-1200	Health Insurance	3,000	3,120	3,300
02-05643-1300	Retirement	3,100	3,098	3,250
02-05643-1400	Workers' Compensation	1,000	817	900
02-05643-1500	Unemployment Insurance	50	23	50
02-05643-1700	Education and Conferences	500	130	500
02-05643-2300	Consultant Services	500	0	500
02-05643-3900	Quality Mgmt Supplies and Expenses	400	407	400
02-05643-7000	Travel	300	0	300
<b>TOTAL QUALITY MANAGEMENT</b>		<b>47,200</b>	<b>45,718</b>	<b>47,800</b>
<b>PLANT OPERATIONS</b>				
02-05650-0100	Plant Manager's Salary	42,350	42,010	42,900
02-05650-0200	Maintenance Salaries	42,900	42,206	45,100
02-05650-0900	Longevity Pay	2,200	2,200	2,200
02-05650-1000	Social Security (FICA)	6,850	6,207	6,900
02-05650-1100	Life Insurance	50	45	50
02-05650-1200	Health Insurance	22,100	22,830	23,700
02-05650-1300	Retirement	7,100	7,088	7,450
02-05650-1400	Workers' Compensation	2,300	2,062	2,300
02-05650-1500	Unemployment Insurance	100	59	100
02-05650-1700	Education and Conferences	100	0	100
02-05650-1800	Employee Physicals	100	45	100
02-05650-2800	Biohazardous Waste Disposal	1,000	567	1,000
02-05650-2900	Outside Services	19,500	17,648	21,000
02-05650-3900	Plant Supplies and Expenses	12,000	12,267	14,500
02-05650-6100	Electricity	81,000	80,507	83,000
02-05650-6300	Water	40,000	40,088	41,000
02-05650-6400	Sewer	52,000	46,238	57,000
02-05650-6500	Fuel	86,000	85,634	132,000
02-05650-7000	Travel	700	737	900
02-05650-7900	Vehicle Supplies and Expenses	5,000	3,729	5,000
02-05650-8100	Building Repairs	18,400	18,436	19,800
02-05650-8200	Equipment Repair/Maintenance Contracts	16,800	16,698	16,800
02-05650-8400	Snow Removal	10,500	10,701	11,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
02-05650-9700	New Equipment	3,800	4,196	4,500
	<b>TOTAL PLANT OPERATIONS</b>	<b>472,850</b>	<b>462,199</b>	<b>538,400</b>
	<b>LAUNDRY DEPARTMENT</b>			
02-05660-0100	Laundry Supervisor's Salary	20,900	20,480	21,200
02-05660-0200	Laundry Aides' Salaries	187,800	187,709	181,200
02-05660-0900	Longevity Pay	5,050	4,941	5,750
02-05660-1000	Social Security (FICA)	15,350	15,762	15,900
02-05660-1100	Life Insurance	100	71	100
02-05660-1200	Health Insurance	39,000	38,848	44,700
02-05660-1300	Retirement	6,550	6,524	9,200
02-05660-1400	Workers' Compensation	5,550	4,623	5,300
02-05660-1500	Unemployment Insurance	200	133	200
02-05660-1700	Education and Conferences	200	0	200
02-05660-1800	Employee Physicals	350	172	350
02-05660-3700	Linens	11,500	11,496	30,000
02-05660-3900	Laundry Supplies and Expenses	18,000	15,740	13,000
02-05660-6200	Gas for Dryers	22,200	21,728	28,600
02-05660-7000	Travel	150	0	150
02-05660-8200	Equipment Repair/Maintenance Contracts	5,200	5,140	5,000
02-05660-9700	New Equipment	900	0	2,700
	<b>TOTAL LAUNDRY DEPARTMENT</b>	<b>339,000</b>	<b>333,366</b>	<b>363,550</b>
	<b>HOUSEKEEPING DEPARTMENT</b>			
02-05670-0100	Executive Housekeeper's Salary	20,900	20,480	21,100
02-05670-0200	Porter Salaries	179,200	174,386	165,400
02-05670-0300	Housekeeping Aides' Salaries	167,100	166,258	170,600
02-05670-0900	Longevity Pay	7,550	6,871	7,250
02-05670-1000	Social Security (FICA)	28,700	26,700	27,900
02-05670-1100	Life Insurance	200	169	200
02-05670-1200	Health Insurance	102,150	102,509	96,300
02-05670-1300	Retirement	15,550	15,756	13,900
02-05670-1400	Workers' Compensation	9,700	8,626	9,300
02-05670-1500	Unemployment Insurance	300	247	300
02-05670-1700	Education and Conferences	350	0	350
02-05670-1800	Employee Physicals	300	127	300
02-05670-3900	Housekeeping Supplies and Expenses	36,500	33,720	36,500
02-05670-7000	Travel	150	0	150
02-05670-8200	Equipment Repair/Maintenance Contracts	400	19	400
02-05670-9700	New Equipment	1,800	1,774	600
02-05670-9800	Furnishings	10,450	9,920	13,000
02-05670-9900	Retiree Benefits	6,400	5,815	4,700
	<b>TOTAL HOUSEKEEPING DEPARTMENT</b>	<b>587,700</b>	<b>573,379</b>	<b>568,250</b>
	<b>PHYSICIANS &amp; CONSULTANTS</b>			
02-05680-2200	Physician Services	200	0	200
02-05680-2300	Pharmacy Consultant	2,500	2,342	2,500

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
02-05680-2400	Medical Director	11,000	11,005	11,100
02-05680-2500	Dentist Services	10,700	10,200	11,700
02-05680-2600	Mental Health Services for Residents	9,400	9,098	9,600
02-05680-2700	Mental Health Consultant	100	55	1,500
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>33,900</b>	<b>32,700</b>	<b>36,600</b>
<b>ACTIVITIES DEPARTMENT</b>				
02-05691-0100	Activity Director's Salary	45,550	45,310	46,100
02-05691-0200	Activity Aides' Salaries	152,600	146,918	155,200
02-05691-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05691-0900	Longevity Pay	5,400	5,200	5,500
02-05691-1000	Social Security (FICA)	15,700	14,313	15,900
02-05691-1100	Life Insurance	100	91	100
02-05691-1200	Health Insurance	46,800	46,763	48,600
02-05691-1300	Retirement	16,000	15,334	16,850
02-05691-1400	Workers' Compensation	4,800	4,589	5,200
02-05691-1500	Unemployment Insurance	150	132	150
02-05691-1700	Education and Conferences	900	925	900
02-05691-1800	Employee Physicals	300	92	300
02-05691-2300	Consultant Services	500	0	1,500
02-05691-2900	Chaplain Services	1,000	1,000	1,000
02-05691-3900	Activities Supplies and Expenses	8,800	9,225	9,500
02-05691-7000	Travel	1,600	1,160	1,600
02-05691-8200	Equipment Repair/Maintenance Contracts	750	0	750
02-05691-9700	New Equipment	600	478	1,200
02-05691-9900	Retiree Benefits	5,100	5,299	5,600
<b>TOTAL ACTIVITIES DEPARTMENT</b>		<b>307,650</b>	<b>297,829</b>	<b>316,950</b>
<b>SOCIAL SERVICES</b>				
02-05692-0100	Social Services Salaries	63,800	58,007	61,600
02-05692-0800	In Lieu of Health Benefit	1,250	1,250	1,250
02-05692-0900	Longevity Pay	600	600	700
02-05692-1000	Social Security (FICA)	4,500	4,579	4,900
02-05692-1100	Life Insurance	50	30	50
02-05692-1300	Retirement	4,200	4,144	4,400
02-05692-1400	Workers' Compensation	1,650	1,347	1,650
02-05692-1500	Unemployment Insurance	50	39	50
02-05692-1700	Education and Conferences	600	200	600
02-05692-1800	Employee Physicals	100	0	100
02-05692-3900	Social Services Supplies and Expenses	500	482	500
02-05692-7000	Travel	300	116	500
02-05692-9700	New Equipment	500	0	0
<b>TOTAL SOCIAL SERVICES</b>		<b>78,100</b>	<b>70,794</b>	<b>76,300</b>
<b>PHYSICAL THERAPY</b>				
02-05693-0100	Restorative Aides' Salaries	69,900	69,976	69,500
02-05693-0200	Restorative Nurse	34,250	33,604	35,300



**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
02-05693-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05693-0900	Longevity Pay	3,400	3,331	3,400
02-05693-1000	Social Security (FICA)	8,250	7,849	8,350
02-05693-1100	Life Insurance	100	30	50
02-05693-1200	Health Insurance	23,400	23,309	21,800
02-05693-1300	Retirement	5,900	5,942	6,100
02-05693-1400	Workers' Compensation	3,000	2,478	2,800
02-05693-1500	Unemployment Insurance	100	71	100
02-05693-2300	Physical Therapy Consultant	0	0	1,000
02-05693-3900	Physical Therapy Supplies and Expenses	1,000	772	1,000
02-05693-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05693-9700	New Equipment	2,000	0	300
<b>TOTAL PHYSICAL THERAPY</b>		<b>152,500</b>	<b>148,363</b>	<b>150,900</b>
<b>OCCUPATIONAL THERAPY</b>				
02-05694-2300	Consultant Services	1,000	0	1,000
02-05694-3900	OT Supplies and Expenses	1,200	1,155	1,000
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
<b>TOTAL OCCUPATIONAL THERAPY</b>		<b>2,300</b>	<b>1,155</b>	<b>2,100</b>
<b>SPEECH CONSULTANT</b>				
02-05698-2300	Speech Contracted Services	1,000	0	1,000
<b>TOTAL SPEECH CONSULTANT</b>		<b>1,000</b>	<b>0</b>	<b>1,000</b>
<b>TOTAL BERLIN NURSING HOME</b>		<b>8,960,000</b>	<b>8,751,134</b>	<b>9,273,200</b>

**NURSING HOME SPECIALS**

02-09258-9714	Electric Beds	17,000	16,594	20,000
02-09258-9725	CareTracker System	6,600	5,757	0
02-09258-9727	Steam Table (1)	5,000	4,296	0
02-09258-9728	Air Conditioners	7,000	6,600	0
02-09258-9729	Van	0	0	32,500
02-09258-9730	Computer Server & Rack	0	0	6,100
<b>TOTAL CCNH SPECIALS</b>		<b>35,600</b>	<b>33,247</b>	<b>58,600</b>

**COUNTY**

**COUNTY ADMINISTRATION**

03-04100-0100	Commissioners' Salaries	18,450	18,450	18,275
03-04100-0200	Employees' Salaries	52,000	45,493	49,000
03-04100-0900	Longevity Pay	400	374	500
03-04100-1000	Social Security (FICA)	5,400	4,716	5,200
03-04100-1100	Life Insurance	50	37	100
03-04100-1200	Health Insurance	6,500	6,641	8,400

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-04100-1300	Retirement	2,000	1,480	1,900
03-04100-1400	Workers' Compensation	150	131	150
03-04100-1500	Unemployment Insurance	0	0	50
03-04100-2000	Outside Legal Service	2,000	0	2,000
03-04100-3600	Office Supplies	700	1,091	1,200
03-04100-6700	Advertising	200	385	400
03-04100-7000	Employees' Travel and Expense	3,000	3,785	4,000
03-04100-7100	Commissioners' Travel and Expense	16,500	16,691	22,000
03-04100-9300	Property Liability Insurance	600	633	700
<b>TOTAL COUNTY ADMINISTRATION</b>		<b>107,950</b>	<b>99,906</b>	<b>113,875</b>
<b>COUNTY TREASURER</b>				
03-04101-0100	Treasurer's Salary	3,000	3,000	3,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	240	230	240
03-04101-1400	Workers' Compensation	10	3	10
03-04101-3900	Treasurer Supplies and Expenses	440	464	540
03-04101-9400	Fidelity Bonds	10	14	10
<b>TOTAL COUNTY TREASURER</b>		<b>4,000</b>	<b>3,710</b>	<b>4,100</b>
<b>COUNTY AUDITORS</b>				
03-04102-2100	Audit Services	10,500	10,168	11,200
<b>TOTAL COUNTY AUDITORS</b>		<b>10,500</b>	<b>10,168</b>	<b>11,200</b>
<b>COUNTY REPORT</b>				
03-04103-6700	Printing Expense	3,000	2,880	6,800
<b>TOTAL COUNTY REPORT</b>		<b>3,000</b>	<b>2,880</b>	<b>6,800</b>
<b>COUNTY ATTORNEY</b>				
03-04110-0100	Attorney's Salary	58,800	58,800	63,000
03-04110-0200	Assistant Attorney Salary	48,300	48,267	48,800
03-04110-0300	Secretarial Salary	33,500	33,394	35,000
03-04110-0800	In Lieu of Health Benefit	1,250	1,250	1,250
03-04110-0900	Longevity Pay	500	500	600
03-04110-1000	Social Security (FICA)	10,900	10,493	11,400
03-04110-1100	Life Insurance	50	15	50
03-04110-1200	Health Insurance	21,300	20,967	28,900
03-04110-1300	Retirement	12,500	12,402	13,500
03-04110-1400	Workers' Compensation	500	419	500
03-04110-1500	Unemployment Insurance	100	94	100
03-04110-1700	Education and Conferences	1,500	603	1,500
03-04110-2300	Contracted Services	4,000	9,613	4,000
03-04110-3600	Office Supplies	3,500	2,993	3,500
03-04110-3700	Dues and Subscriptions	1,500	1,260	1,500
03-04110-3800	Postage	1,000	746	1,000
03-04110-3900	Attorney Supplies and Expenses	1,500	1,348	2,500
03-04110-6800	Communications	5,000	5,764	5,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-04110-7000	Travel	7,000	5,550	7,000
03-04110-8200	Equipment Repair/Maintenance Contracts	1,000	652	1,000
03-04110-8800	Office Rent	8,000	7,971	8,600
03-04110-9300	Property Liability Insurance	400	611	700
03-04110-9800	Law Library	2,000	2,512	2,000
<b>TOTAL COUNTY ATTORNEY</b>		<b>224,100</b>	<b>226,226</b>	<b>241,400</b>
<b>VICTIM/WITNESS ADVOCACY PROGRAM</b>				
03-04111-0100	Program Coordinator's Salary	45,300	45,158	46,400
03-04111-1000	Social Security (FICA)	3,500	3,370	3,600
03-04111-1100	Life Insurance	25	15	25
03-04111-1200	Health Insurance	6,000	6,240	6,500
03-04111-1300	Retirement	4,000	3,947	4,200
03-04111-1400	Workers' Compensation	175	147	200
03-04111-1500	Unemployment Insurance	50	30	50
03-04111-1700	Education and Conferences	2,000	1,000	2,000
03-04111-3600	Office Supplies	600	661	1,000
03-04111-3700	Dues/Licenses/Subscriptions	50	36	50
03-04111-3800	Postage	700	428	700
03-04111-6800	Communications	2,000	1,847	2,000
03-04111-7000	Travel	2,800	1,899	2,800
03-04111-8200	Equipment Rental and Repair	100	20	100
03-04111-8800	Office Rent	3,700	3,646	4,000
03-04111-9300	Property Liability Insurance	100	188	200
03-04111-9700	New Equipment	0	0	300
<b>TOTAL VICTIM/WITNESS ADVOCACY</b>		<b>71,100</b>	<b>68,631</b>	<b>74,125</b>
<b>REGISTER OF DEEDS</b>				
03-04120-0100	Register's Salary	37,000	37,000	37,000
03-04120-0200	Clerks' Salaries	77,900	76,018	79,600
03-04120-0300	Deputy Register's Salary	31,900	31,885	32,200
03-04120-0800	In Lieu of Health Benefit	3,800	3,750	3,800
03-04120-0900	Longevity Pay	2,700	2,680	2,900
03-04120-1000	Social Security (FICA)	11,800	11,577	11,900
03-04120-1100	Life Insurance	50	45	50
03-04120-1300	Retirement	11,900	11,545	11,900
03-04120-1400	Workers' Compensation	375	291	400
03-04120-1500	Unemployment Insurance	125	101	150
03-04120-1700	Education and Conferences	750	735	1,000
03-04120-3500	Record Books	200	175	200
03-04120-3600	Office Supplies and Expenses	2,000	1,921	2,500
03-04120-3800	Postage	2,500	1,737	1,900
03-04120-6800	Communications	1,900	1,731	1,900
03-04120-6900	Internet On-Line Service	7,800	7,800	8,400
03-04120-7000	Travel	2,000	2,018	2,500
03-04120-8200	Book Repair and Reproduction	15,000	15,000	15,000
03-04120-8700	Rent	16,800	16,778	18,100



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-04120-8800	Equipment Maintenance and Lease	35,900	35,183	35,900
03-04120-9300	Property Liability Insurance	700	704	800
03-04120-9600	Optical Disk Conversion	1,000	944	1,100
03-04120-9700	New Equipment	300	359	0
03-04120-9800	Index Processing	19,600	18,435	17,700
<b>TOTAL REGISTER OF DEEDS</b>		<b>284,000</b>	<b>278,412</b>	<b>286,900</b>
<b>SHERIFF'S DEPARTMENT</b>				
03-04140-0100	Sheriff's Salary	45,000	45,000	45,000
03-04140-0200	Clerk's Salary	33,000	32,312	34,100
03-04140-0300	Deputy Special Details	12,000	5,087	12,000
03-04140-0301	Special Detail Salary: Dillon	6,000	1,500	10,000
03-04140-0400	Deputy Transportation Salaries	55,100	45,533	54,100
03-04140-0401	Deputy Full Time	127,400	128,156	129,500
03-04140-0402	Deputy Overtime	12,000	8,629	12,000
03-04140-0403	Deputy Extradition Salaries	3,000	208	3,000
03-04140-0404	Deputy IEA/Medical Supervision Salaries	8,500	5,762	8,500
03-04140-0500	Deputy Training Salaries	3,000	1,547	3,000
03-04140-0600	Deputy Court Attendance Salaries	63,700	57,420	63,700
03-04140-0700	Deputy Civil Process/On-Call	10,400	8,717	10,400
03-04140-0800	Deputy Forest Patrol Salaries	17,000	14,245	17,000
03-04140-0900	Longevity Pay	1,900	1,900	2,200
03-04140-1000	Social Security (FICA)	20,000	17,608	18,800
03-04140-1100	Life Insurance	100	61	100
03-04140-1200	Health Insurance	52,000	49,586	56,600
03-04140-1300	Retirement	22,100	20,381	25,000
03-04140-1400	Workers' Compensation	7,800	7,232	9,400
03-04140-1500	Unemployment Insurance	300	272	300
03-04140-1700	Officer Training Materials	3,000	2,909	3,000
03-04140-2900	Other Services: Extradition	4,000	635	4,000
03-04140-3500	Dues and Fees	1,750	735	1,750
03-04140-3600	Office Supplies	2,500	2,018	2,500
03-04140-3700	Gasoline	40,400	35,892	42,600
03-04140-3800	Postage	1,200	942	1,200
03-04140-3900	Other Supplies and Expenses	1,000	899	1,000
03-04140-4200	Prisoner Transportation Expenses	1,500	705	1,500
03-04140-4300	Deputy Training Expenses	1,500	1,379	1,500
03-04140-4500	Deputy Court Attendance Expenses	22,000	19,669	18,000
03-04140-5200	Uniforms	2,500	2,039	5,000
03-04140-6800	Communications	8,000	7,522	8,000
03-04140-7000	Travel	1,000	332	1,000
03-04140-8100	Vehicle Lease	40,100	40,097	35,000
03-04140-8200	Vehicle Repair	16,000	13,757	15,000
03-04140-8300	Equipment Repair/Maintenance Contracts	600	350	600
03-04140-8700	Rent	7,400	7,349	8,000
03-04140-9300	Property Liability Insurance	2,000	1,764	2,000

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
03-04140-9700	New Equipment	4,000	2,762	4,000
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>660,750</b>	<b>592,908</b>	<b>670,350</b>
	<b>SHERIFF'S GRANTS</b>			
03-04141-5300	Grants	10,000	0	10,000
	<b>TOTAL SHERIFF'S GRANTS</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
	<b>MEDICAL REFEREES</b>			
03-04150-2400	Medical Referees' Services	15,000	13,798	15,000
	<b>TOTAL MEDICAL REFEREES</b>	<b>15,000</b>	<b>13,798</b>	<b>15,000</b>
	<b>HUMAN SERVICES ADMINISTRATION</b>			
03-04192-0200	Human Services Salary	27,200	26,859	0
03-04192-1000	Social Security (FICA)	2,100	1,746	0
03-04192-1100	Life Insurance	25	15	0
03-04192-1200	Health Insurance	15,400	16,003	0
03-04192-1300	Retirement	2,400	2,347	0
03-04192-1400	Workers' Compensation	100	61	0
03-04192-1500	Unemployment Insurance	25	18	0
03-04192-1700	Education and Conferences	300	79	0
03-04192-3600	Office Supplies and Expenses	800	(107)	0
03-04192-6700	Advertising	450	412	0
03-04192-7000	Travel	500	360	0
03-04192-8200	Equipment Repair/Maintenance Contracts	2,500	900	0
03-04192-9700	New Equipment	300	125	0
	<b>TOTAL HUMAN SERVICES ADMIN</b>	<b>52,100</b>	<b>48,818</b>	<b>0</b>
	<b>STATE ASSISTANCE PROGRAMS</b>			
03-04193-5200	Home and Community Based Care	1,484,000	1,559,304	2,690,400
03-04193-5300	Provider Payments	220,000	191,848	0
03-04193-5400	Old Age Assistance	20,000	17,724	0
03-04193-5401	Old Age Assistance Medical	9,500	6,411	0
03-04193-5500	Aid to the Permanently/Totally Disabled	230,000	157,115	0
03-04193-5501	Aid to the Permanently/Totally Disabled Medical	148,000	95,093	0
03-04193-5600	Intermediate Nursing Care	2,900,000	2,511,904	2,690,400
03-04193-5700	Rate Setting Bureau	15,600	14,916	26,400
03-04193-5800	Funerals: County Assisted Persons	1,000	0	1,000
03-04193-5900	Medicaid SPDC (Clawback)	147,500	140,884	0
03-04193-6000	HB2 Adjustments	0	0	5,000
	<b>TOTAL STATE ASSISTANCE PROGRAMS</b>	<b>5,175,600</b>	<b>4,695,198</b>	<b>5,413,200</b>
	<b>CHILDREN, YOUTH &amp; FAMILIES SERVICES</b>			
03-04194-5000	Adoptive/Relative Home	23,600	19,210	0
03-04194-5001	Adoption Subsidy	800	496	0
03-04194-5200	General Foster Home	7,000	4,333	0
03-04194-5201	Specialized Foster Home	7,000	5,396	0
03-04194-5202	Therapeutic Foster Home	1,100	(4)	0

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-04194-5300	Intermediate Group Home	8,500	7,206	0
03-04194-5400	General Group Home	500	(900)	0
03-04194-5500	Wilderness Facility	7,000	5,904	0
03-04194-5600	Secure Treatment	139,000	134,721	0
03-04194-5700	Secure Detention	18,500	15,176	0
03-04194-5801	Intensive Group Home/Education Facility	17,500	13,236	0
03-04194-5805	Shelter Care Facility	20,000	16,711	0
03-04194-5806	Emergency Home	500	70	0
03-04194-5807	Mental Health Facility	1,000	20	0
03-04194-5900	Other Board and Care Service	1,000	0	0
03-04194-5901	Independent Living	1,000	0	0
03-04194-5902	Individual Service Option	13,000	11,471	0
03-04194-6000	Medical Services	5,000	(108)	0
03-04194-6100	Diagnostic Evaluation	2,500	753	0
03-04194-6200	Individual Counseling	1,000	884	0
03-04194-6300	Attorney	10,000	8,869	0
03-04194-6301	Guardian Ad Litem	100	(170)	0
03-04194-6400	Home Based Therapeutic Services	6,100	4,234	0
03-04194-6401	Intensive Home and Community Service	4,500	732	0
03-04194-6500	Parent Aide Services	6,500	3,793	0
03-04194-6505	Secure Transportation	3,000	2,833	0
03-04194-6605	Accompanied Transportation	5,000	2,981	0
03-04194-6800	Respite Care	1,000	(38)	0
03-04194-6900	Supplemental Foster Home Payment	7,500	4,304	0
03-04194-7900	Other Ancillary Service	3,400	2,808	0
<b>TOTAL CHILDREN, YOUTH &amp; FAMILIES</b>		<b>322,600</b>	<b>264,920</b>	<b>0</b>
<b>PLACEMENT PREVENTION</b>				
03-04195-3600	Office Supplies and Expenses	0	0	500
03-04195-5300	Agency Grants	145,400	70,972	150,000
03-04195-7000	Travel	0	0	100
<b>TOTAL PLACEMENT PREVENTION</b>		<b>145,400</b>	<b>70,972</b>	<b>150,600</b>
<b>CORRECTIONS DEPARTMENT</b>				
03-06100-0100	Acting Superintendent's Salary	14,500	14,469	14,700
03-06100-0200	Computer Systems Administrator	10,600	10,287	11,000
03-06100-0300	Sergeants' Salaries	174,100	161,127	187,600
03-06100-0400	Correctional Officers' Salaries	365,800	333,083	385,100
03-06100-0500	Corporals' Salaries	252,300	222,502	234,300
03-06100-0600	Training Salaries	8,300	8,362	4,500
03-06100-0700	Medical Services Coordinator	48,500	48,401	50,900
03-06100-0800	In Lieu of Health Benefit	1,300	2,000	2,300
03-06100-0900	Longevity Pay	10,300	10,025	11,100
03-06100-1000	Social Security (FICA)	17,600	15,398	17,900
03-06100-1100	Life Insurance	400	315	400
03-06100-1200	Health Insurance	211,500	200,819	219,500
03-06100-1300	Retirement	97,900	92,587	104,600



**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-06100-1400	Workers' Compensation	18,900	15,887	18,900
03-06100-1500	Unemployment Insurance	700	591	700
03-06100-1600	Employee Meals	14,500	14,133	14,500
03-06100-1700	Education and Conferences	2,800	2,800	2,800
03-06100-1800	Employee Physicals	500	90	300
03-06100-1900	Training Supplies and Expenses	9,700	9,565	6,000
03-06100-2000	Legal Services/Costs	2,000	0	6,000
03-06100-2300	Physician Services	19,000	18,640	19,000
03-06100-2400	Nursing Services	17,000	15,937	17,000
03-06100-2500	Medical Services	77,000	66,665	74,000
03-06100-2600	Psych/Rehab/Anger Programs	9,700	7,788	8,900
03-06100-2700	Dental Services	1,500	1,250	1,500
03-06100-2800	Electronic Monitoring Service	6,600	5,476	7,500
03-06100-2900	Hospitalization	10,000	2,257	10,000
03-06100-3600	Administrative Supplies	18,500	17,540	18,500
03-06100-3700	Publications	300	0	300
03-06100-3800	Inmate Clothing/Bedding	6,000	6,322	6,000
03-06100-3900	Corrections Supplies and Expenses	34,000	36,108	37,500
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	6,500	6,569	7,000
03-06100-5000	Food/Meals	204,000	204,611	201,500
03-06100-5200	Uniforms	7,000	6,561	7,000
03-06100-5600	Prisoners: Other Institutions	43,500	17,600	29,200
03-06100-6100	Electricity	20,000	20,140	21,500
03-06100-6400	Sewer	4,000	3,830	4,000
03-06100-6500	Fuel	19,800	19,622	29,500
03-06100-6800	Video Arraignment	4,700	4,842	4,900
03-06100-7000	Travel	1,500	1,001	1,500
03-06100-7900	Vehicle Supplies and Expense	4,000	3,923	4,500
03-06100-8100	Building Repairs/Maintenance	18,700	18,649	22,000
03-06100-8200	Equipment Repair/Maintenance Contracts	7,500	6,674	6,500
03-06100-9300	Property Liability Insurance	9,000	8,520	9,000
03-06100-9700	New Equipment	7,500	7,003	6,400
03-06100-9900	Retiree Benefits	15,600	16,345	17,100
<b>TOTAL CORRECTIONS DEPARTMENT</b>		<b>1,835,100</b>	<b>1,686,316</b>	<b>1,864,900</b>
<b>COOPERATIVE EXTENSION</b>				
03-08360-0200	Clerical Salaries	48,400	47,542	50,000
03-08360-0900	Longevity Pay	1,500	1,100	1,100
03-08360-1000	Social Security (FICA)	4,200	3,584	4,000
03-08360-1100	Life Insurance	50	23	50
03-08360-1200	Health Insurance	16,200	8,059	17,500
03-08360-1300	Retirement	2,700	2,987	2,900
03-08360-1400	Workers' Compensation	150	99	150
03-08360-1500	Unemployment Insurance	50	36	50
03-08360-1700	Education and Conferences	1,000	0	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
03-08360-2900	Outside Services	4,400	3,774	4,400
03-08360-3600	Office Supplies and Expenses	6,800	6,563	6,800
03-08360-3800	Postage	1,600	1,405	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,000	1,506	2,000
03-08360-6500	Fuel or Gas	2,000	1,636	2,500
03-08360-6800	Communications	4,000	3,469	4,000
03-08360-7000	Employees' Travel	18,000	17,337	19,500
03-08360-7100	Council's Travel	800	382	800
03-08360-7200	Employees' Travel EFNEP	4,000	3,165	4,000
03-08360-8100	Building/Grounds Maintenance/Repairs	4,300	3,158	4,300
03-08360-8200	Equipment Repair/Maintenance Contracts	4,000	3,864	4,000
03-08360-9300	Property Liability Insurance	400	353	400
03-08360-9700	New Equipment	2,000	1,664	3,200
03-08360-9800	Building Improvements	3,800	0	0
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>170,350</b>	<b>149,705</b>	<b>173,250</b>
<b>COÖS COUNTY CONSERVATION DISTRICT</b>				
03-08400-0100	District Administrator Salary	31,400	29,982	30,700
03-08400-0800	In Lieu of Health Benefit	1,250	1,250	1,250
03-08400-0900	Longevity Pay	1,200	1,200	1,200
03-08400-1000	Social Security (FICA)	2,600	2,481	2,550
03-08400-1100	Life Insurance	25	15	25
03-08400-1300	Retirement	3,000	2,807	3,050
03-08400-1400	Workers' Compensation	100	64	100
03-08400-1500	Unemployment Insurance	25	22	25
<b>TOTAL CONSERVATION DISTRICT</b>		<b>39,600</b>	<b>37,821</b>	<b>38,900</b>
<b>DEBT SERVICE</b>				
03-09150-9200	Interest: Short-Term Notes	171,400	117,198	175,200
03-09160-9000	Principal: Long-Term Notes	97,150	97,150	97,150
<b>TOTAL DEBT SERVICE</b>		<b>268,550</b>	<b>214,348</b>	<b>272,350</b>
<b>COUNTY DELEGATION</b>				
03-09300-7400	Delegation Expenses	5,000	5,830	5,000
<b>TOTAL COUNTY DELEGATION</b>		<b>5,000</b>	<b>5,830</b>	<b>5,000</b>
<b>OTHER SPECIAL APPROPRIATIONS</b>				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	15,000	15,000	15,000
03-09404-5300	Community Contact	5,000	5,000	5,000
03-09405-5300	Response Program	4,750	4,750	4,750
03-09406-5300	North Country Alzheimer's Partnership	3,500	3,500	3,500
03-09406-5301	Alzheimer's Respite Community Center	2,000	2,000	2,000
03-09406-5302	Elderly Day Care Center-Whitefield	15,000	15,000	10,000
03-09406-5303	Elderly Day Care Center-Colebrook	0	0	5,000
03-09407-5300	North Country Transit	27,000	27,000	27,000

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
03-09407-5301	Long Distance Medical Transportation	6,000	6,000	6,000
03-09409-5300	Coös Economic Development	48,000	48,000	48,000
03-09410-5300	Food Pantry Potato Program	5,000	3,185	5,000
03-09450-5300	53rd Payroll 2014	0	0	38,300
<b>TOTAL OTHER SPECIAL APPROP</b>		<b>149,450</b>	<b>147,635</b>	<b>187,750</b>
<b>TOTAL COUNTY</b>		<b>9,554,150</b>	<b>8,618,202</b>	<b>9,539,700</b>

<b>FARM</b>				
04-07100-0100	Farm Salaries	86,500	85,054	91,800
04-07100-0900	Longevity Pay	300	275	300
04-07100-1000	Social Security (FICA)	5,600	5,299	6,400
04-07100-1100	Life Insurance	50	29	50
04-07100-1200	Health Insurance	21,600	21,566	24,400
04-07100-1300	Retirement	7,000	7,020	7,400
04-07100-1400	Workers' Compensation	1,800	1,761	2,300
04-07100-1500	Unemployment Insurance	100	60	100
04-07100-1600	Employee Meals	2,100	2,885	3,000
04-07100-2600	Veterinary Services/Supplies	7,500	5,437	7,500
04-07100-2700	DHIA Expense	2,500	2,239	3,000
04-07100-2800	Breeding Service	5,000	5,380	6,500
04-07100-2900	Contracted Service	5,000	5,295	0
04-07100-3600	Administrative Supplies and Expenses	5,700	6,068	6,000
04-07100-3700	Gasoline/Diesel/Oil	16,000	15,970	21,000
04-07100-3800	Sawdust/Bedding	6,500	6,250	8,000
04-07100-3900	Farm Supplies and Expenses	12,500	12,830	13,500
04-07100-6100	Electricity/Utilities	3,200	3,021	3,400
04-07100-7000	Travel	500	383	500
04-07100-7400	Seed and Plants	3,000	2,570	3,000
04-07100-7500	Fertilizer and Lime	15,500	15,405	22,600
04-07100-7600	Sprays and Dust	2,500	1,977	4,700
04-07100-7700	Dairy Concentrates: Feeds	119,000	117,176	116,000
04-07100-7900	Feeds: Other	10,000	10,062	12,500
04-07100-8000	Equipment Repair	9,500	9,266	20,000
04-07100-8100	Building Maintenance/Repair	5,700	5,140	7,500
04-07100-8200	Vehicle Repair	4,000	3,934	6,500
04-07100-8500	Real Estate Taxes	7,000	6,012	7,300
04-07100-8600	Land Rental	200	25	200
04-07100-9300	Property Liability Insurance	1,300	1,600	1,300
04-07100-9700	New Equipment	1,000	524	1,000
04-07100-9900	Retiree Benefits	2,500	2,709	3,000
<b>TOTAL FARM</b>		<b>370,650</b>	<b>363,221</b>	<b>410,750</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 EXPENDITURES	PROPOSED 2009 BUDGET
<b>FARM SPECIALS</b>				
04-09257-9715	1977 Milking System Upgrade	0	0	7,900
	<b>TOTAL FARM SPECIALS</b>	<b>0</b>	<b>0</b>	<b>7,900</b>
<b>FEDERAL FUNDS</b>				
05-08100-3300	CDBG: Economic Development	500,000	489,000	500,000
	<b>TOTAL FEDERAL FUNDS</b>	<b>500,000</b>	<b>489,000</b>	<b>500,000</b>
<b>COÖS COUNTY RECYCLING CENTER</b>				
07-09100-0100	Supervisor Salary	49,800	49,409	51,700
07-09100-0900	Longevity Pay	500	500	600
07-09100-1000	Social Security (FICA)	800	660	800
07-09100-1100	Life Insurance	25	15	25
07-09100-1200	Health Insurance	17,200	17,001	19,800
07-09100-1300	Retirement	5,975	5,911	6,200
07-09100-1400	Workers' Compensation	1,500	1,486	1,625
07-09100-1500	Unemployment Insurance	50	34	50
07-09100-3700	Gasoline/Diesel	12,800	10,299	11,500
07-09100-3900	Recycling Supplies and Expenses	3,000	3,166	7,000
07-09100-6100	Electricity	2,000	1,499	2,000
07-09100-6500	Fuel	3,000	3,168	3,600
07-09100-6800	Communications	450	452	450
07-09100-7900	Equipment Repairs and Expenses	10,500	10,679	10,500
07-09100-8100	Building/Grounds Maintenance	5,000	3,162	7,500
07-09100-9300	Property Liability Insurance	600	543	650
	<b>TOTAL RECYCLING CENTER</b>	<b>113,200</b>	<b>107,985</b>	<b>124,000</b>
<b>TRANSFER STATION</b>				
08-09200-0100	Operator's Salary	16,800	16,156	17,600
08-09200-1000	Social Security (FICA)	1,300	1,236	1,350
08-09200-1300	Retirement	100	0	50
08-09200-1400	Workers' Compensation	500	511	550
08-09200-1500	Unemployment Insurance	25	11	25
08-09200-3900	Transfer Station Supplies and Expenses	400	152	300
08-09200-6100	Electricity	600	518	600
08-09200-6500	Fuel	400	400	450
08-09200-6800	Communications	475	416	475
08-09200-7900	Equipment Repairs and Expenses	100	48	100

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>APPROVED 2008 BUDGET</b>	<b>12/31/08 EXPENDITURES</b>	<b>PROPOSED 2009 BUDGET</b>
08-09200-9300	Property Liability Insurance	100	81	100
<b>TOTAL TRANSFER STATION</b>		<b>20,800</b>	<b>19,529</b>	<b>21,600</b>
<b>TOTAL APPROPRIATIONS</b>		<b>27,886,750</b>	<b>26,382,783</b>	<b>28,645,650</b>

## **BUDGET PROPOSAL - REVENUES**



**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 REVENUES	PROPOSED 2009 BUDGET
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>				
<b>SERVICES TO RESIDENTS</b>				
01-05021-0000	Medicaid New Hampshire	3,500,000	3,282,968	3,608,000
01-05022-0000	Private Pay	512,400	683,215	554,800
01-05023-0000	Medicaid Other States	52,300	84,197	52,300
01-05029-0000	Respite Care: Medicaid	500	9,299	2,500
01-05030-0000	Respite Care: Private	500	0	500
	<b>TOTAL SERVICES TO RESIDENTS</b>	<b>4,065,700</b>	<b>4,059,679</b>	<b>4,218,100</b>
<b>SERVICES TO OTHERS</b>				
01-05040-0000	Sale of Meals: Employees	8,000	8,993	8,500
01-05041-0000	Sale of Meals: Guests	1,000	1,968	2,000
01-05042-0000	Sale of Meals: Inmates	189,000	204,611	201,500
01-05043-0000	Sale of Meals: DOC/Farm Staff	16,600	17,018	17,500
01-05044-0000	Laundry Services: DOC	12,700	16,177	16,100
01-05045-0000	Maintenance Services: DOC	7,200	7,278	7,200
01-05046-0000	Administrative Services: DOC/Farm	15,000	16,058	15,000
01-05047-0000	Nursing Services: DOC	17,000	15,937	17,000
01-05048-0000	Utilities: Unincorporated Places	2,500	0	2,500
	<b>TOTAL SERVICES TO OTHERS</b>	<b>269,000</b>	<b>288,040</b>	<b>287,300</b>
<b>QUALITY INCENTIVE PROGRAM</b>				
01-05050-0000	NH Quality Incentive Payment	834,900	978,523	965,000
	<b>TOTAL QUALITY INCENTIVE PROGRAM</b>	<b>834,900</b>	<b>978,523</b>	<b>965,000</b>
<b>GRANTS</b>				
01-05060-0000	Tillotson Grant	0	0	100,000
01-05061-0000	Other Grants	0	0	25,000
	<b>TOTAL GRANTS</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
	<b>TOTAL WS NURSING HOSPITAL</b>	<b>5,169,600</b>	<b>5,326,241</b>	<b>5,595,400</b>

<b>BERLIN NURSING HOME</b>				
02-05521-0000	Medicaid New Hampshire	4,557,800	4,561,631	4,501,000
02-05522-0000	Private Pay	384,300	615,475	416,100
02-05524-0000	Sale of Meals: Guests	1,800	1,962	1,800
02-05525-0000	Sale of Meals: Employees	7,000	6,975	7,000
02-05550-0000	NH Quality Incentive Payment	1,269,500	1,358,941	1,425,000
	<b>TOTAL BERLIN NURSING HOME</b>	<b>6,220,400</b>	<b>6,544,984</b>	<b>6,350,900</b>

**COÖS COUNTY**  
**BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 REVENUES	PROPOSED 2009 BUDGET
<b>COUNTY GOVERNMENT</b>				
<b>TAXES AND SERVICES</b>				
03-04000-0001	Medicaid Proportional Payment	900,000	935,019	900,000
03-04001-0000	County Tax	12,536,050	12,536,050	11,877,150
	<b>TOTAL TAXES AND SERVICES</b>	<b>13,436,050</b>	<b>13,471,069</b>	<b>12,777,150</b>
<b>REGISTER OF DEEDS</b>				
03-04011-0000	Register of Deeds Fees	280,000	310,711	280,000
03-04011-0001	Deeds: Surcharge Account	20,300	20,359	15,000
	<b>TOTAL REGISTER OF DEEDS</b>	<b>300,300</b>	<b>331,070</b>	<b>295,000</b>
<b>SHERIFF'S DEPARTMENT</b>				
03-04010-0000	Sheriff: Court Security	95,000	111,588	95,000
03-04012-0100	Sheriff: Forest Service Contracts	25,500	25,116	25,500
03-04012-0300	Sheriff: Special Details	15,000	9,576	12,000
03-04012-0400	Sheriff: Dillon Patrols	12,600	2,016	12,600
03-04014-0000	Sheriff: Juvenile Transports	20,000	25,256	20,000
03-04015-0000	Sheriff: Civil Process Fees	60,000	67,620	60,000
03-04020-0000	Sheriff: Grants	10,000	0	10,000
	<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>238,100</b>	<b>241,172</b>	<b>235,100</b>
<b>VICTIM/WITNESS ADVOCACY PROGRAM</b>				
03-04013-0100	Victim/Witness Advocacy Program	30,000	31,896	30,000
	<b>TOTAL VICTIM/WITNESS ADVOCACY</b>	<b>30,000</b>	<b>31,896</b>	<b>30,000</b>
<b>COUNTY ATTORNEY</b>				
03-04013-0200	Prosecutor's Grant	7,000	4,825	5,000
	<b>TOTAL COUNTY ATTORNEY</b>	<b>7,000</b>	<b>4,825</b>	<b>5,000</b>
<b>CORRECTIONS DEPARTMENT</b>				
03-06040-0000	Corrections: Board and Room	100	0	0
03-06041-0000	Corrections: Electronic Monitoring Fees	9,000	11,115	11,000
03-06090-0000	Corrections: Miscellaneous Income	17,000	13,536	15,000
	<b>TOTAL CORRECTIONS DEPARTMENT</b>	<b>26,100</b>	<b>24,651</b>	<b>26,000</b>
<b>INVESTMENTS</b>				
03-09061-0000	Interest: Savings and CD's	155,000	104,359	120,000
03-09062-0000	Interest: Delinquent Taxes	500	109	200
	<b>TOTAL INVESTMENTS</b>	<b>155,500</b>	<b>104,469</b>	<b>120,200</b>
<b>STATE ASSISTANCE PROGRAMS</b>				
03-09072-0000	DCYF Incentive Funds	145,400	148,163	150,000
	<b>TOTAL STATE ASSISTANCE PROGRAMS</b>	<b>145,400</b>	<b>148,163</b>	<b>150,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 REVENUES	PROPOSED 2009 BUDGET
<b>OTHER REVENUES</b>				
03-09093-0000	Federal Lands: PILT	131,000	218,738	218,000
03-09097-0000	Refunds: Prior Year Expense	35,000	17,535	15,000
03-09098-0000	Miscellaneous Income	500	44,719	30,000
03-09099-0000	Surplus to Reduce Taxes	1,050,000	1,050,000	1,823,000
	<b>TOTAL OTHER REVENUES</b>	<b>1,216,500</b>	<b>1,330,993</b>	<b>2,086,000</b>
	<b>TOTAL COUNTY GOVERNMENT</b>	<b>15,554,950</b>	<b>15,688,306</b>	<b>15,724,450</b>

<b>FARM</b>				
04-07050-0000	Sale of Milk	288,000	311,151	304,000
04-07052-0000	Sale of Livestock	10,000	16,242	12,000
04-07053-0000	Sale of Produce	100	421	400
04-07054-0000	Sale of Timber	6,000	4,564	10,000
04-07059-0000	Miscellaneous Income	2,000	9,586	2,000
	<b>TOTAL FARM</b>	<b>306,100</b>	<b>341,963</b>	<b>328,400</b>

<b>FEDERAL FUNDS</b>				
05-08006-0000	CDBG: Economic Development	500,000	500,000	500,000
	<b>TOTAL FEDERAL FUNDS</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

<b>COÖS COUNTY RECYCLING CENTER</b>				
07-09051-0000	Interest on Equipment Fund	0	1,096	0
07-09052-0000	Municipal Reimbursements	36,200	36,200	37,000
07-09053-0000	Transfer from Savings	5,000	5,000	0
07-09055-0000	Sale of Cardboard	0	23,005	0
07-09055-0001	Sale of Newspaper	0	3,854	0
07-09055-0002	Sale of Magazines	0	5,151	0
07-09055-0003	Sale of Mixed Paper	0	524	0
07-09056-0000	Sale of Aluminum/Tin	0	26,050	0
07-09057-0000	Sale of Plastics	0	16,428	0
07-09058-0000	Sale of Returnables	0	9,008	0
07-09059-0000	Surplus to Reduce Municipal (Commodities)	72,000	72,000	72,000
07-09060-0000	Surplus to Reduce Municipal (Operating)	0	0	15,000
	<b>TOTAL RECYCLING CENTER</b>	<b>113,200</b>	<b>198,316</b>	<b>124,000</b>



**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2008 BUDGET	12/31/08 REVENUES	PROPOSED 2009 BUDGET
<b>TRANSFER STATION</b>				
08-09080-0000	Town Reimbursements	22,500	22,500	22,500
	<b>TOTAL TRANSFER STATION</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>TOTAL REVENUES</b>		<b>27,886,750</b>	<b>28,622,310</b>	<b>28,645,650</b>

COÖS COUNTY COMMISSIONERS'  
PUBLIC HEARING  
&  
COÖS COUNTY DELEGATION  
2008 ANNUAL BUDGET MEETING  
Saturday, March 8, 2008 - 9:00 a.m.  
Coös County Nursing Home  
Berlin, NH

Present: Representatives: Robert Th  berge-Chair; Evalyn Merrick-Clerk; William Hatch, Paul Ingersoll, Fred King, Bill Remick (*left at 10:10 a.m.*), Eric Stohl and John Tholl. Also present were County Commissioners Burnham "Bing" Judd and Tom Brady; County Administrator Suzanne Collins, County Attorney Keith Clouatre, Sheriff Gerald Marcou, Chief Deputy Keith Roberge, Berlin Nursing Home Administrator Jeannette Morneau, Acting Nursing Hospital Administrator Laura Mills, Registrar of Deeds Carole Lamirande, County Treasurer Donald Bisson, Administrative Assistant Linda Harris, Attorney Douglas Patch and Pip Decker, Noble Environmental Services; representatives of agencies supported by the County, members of the press and the public.

**PUBLIC HEARING**

Commissioner Judd opened the public hearing at 9:00 a.m. Commissioner Judd welcomed everyone to the public hearing on the PILOT (payment in lieu of taxes) Agreement. Commissioner Judd stated that the Board of Commissioners believed that this project will be a great benefit to the Unincorporated Places of Co  s County. Commissioner Judd explained that one of the handouts showed that the Board had held several meetings with Noble, attorneys and the Department of Revenue Administration.

Commissioner Judd explained that the Granite Reliable Windpark will have 33 windmills installed producing 99 megawatts. At \$5,000 a megawatt, the total PILOT will be of \$495,000 - hopefully in 2009. Another special project is being planned for 146 megawatts which could bring \$700,000 in additional payments. Commissioner Judd stated that he did not know the status of the 146 megawatt project as the transmission lines do not have the capacity to handle any more power until the lines are upgraded. This is the reason why the Board of Commissioners recommends to the Delegation to approve the use of the \$75,000 one-time payment, which will be received once the PILOT is signed, to begin a study of the transmission lines. Commissioner Judd continued that with the help of others (DRED, grants and other energy producers) this study could be done. According to the spreadsheet distributed all towns in Co  s County would benefit from this project.

County Administrator Sue Collins explained a handout which showed the chronology of events leading to a series of meetings between the Co  s County Commissioners and representatives of Noble Environmental Power and its subsidiary, Granite Reliable Power, LLC.

Beginning December 12, 2007 the Co  s County Commissioners met on several occasions with legal counsel to work out an agreement that would benefit Co  s County and the Unincorporated Places which they represent. Serving as Legal Counsel for Co  s County is Attorney Jonathan Frizzell, Wystack & Frizzell located in Colebrook. Serving as Legal Counsel for Granite Reliable Power is Attorney Douglas Patch, Orr & Reno, located in Concord. During its review the Board of County Commissioners also sought expert advice from the NH Department of Revenue Administration.

The handout showed the items that were amended from the original proposal received in December 2007 and added to the current proposal as recommended by the Board. These items included dates that annual payments are due, the one-time payment of \$75,000, references to timber taxes and land use change taxes, the right of the County to participate in the NH Site Evaluation Committee process as well as language addressing the future decommissioning of the windpark.

Sue concluded that the Board of Commissioners supports the current draft agreement between Co  s County and Granite Reliable Power. It is recommended that the Co  s County Delegation further resolve to support the Agreement.

Representative Stohl asked if the Land Use Change Tax would be assessed at the Commercial Rate. Sue replied that all of this information had been submitted to the assessing firm of Commerford, Neider and Perkins who would be making the appropriate determination.

Sue explained a second handout which showed how a \$113 million windpark would change the equalized value of all the towns and unincorporated places in Co  s County. Sue pointed out that the value of \$113 million was an assumption based on an estimate provided by DRA.

Representative Th  berge asked about the life expectancy of the windpark. Pip Decker replied that the turbine life is usually rated for 25 years which is when the warranty would expire. Representative Th  berge stated that the agreement was for 16 years. Sue replied that the agreement had been reduced to 10 years by the Board of Commissioners. A clause in the agreement states that the Commissioners may renegotiate the amount and the terms after the first 10 years.

Representative Th  berge also asked about the grounds whereby payment would not be made. Pip replied washouts for example. If during mud season there was a road washout and a turbine was down, Noble would have to report the event to the Commissioners and explain why the payment would be reduced. If one turbine was down, the others would still be working and payment would be made on what was working.

Representative King stated that the Commissioners had made an analysis of whether it would be more appropriate to simply tax this property rather than accept a payment in lieu of tax. Based on this analysis with the Department of Revenue Administration, the County would be better served with the payment in lieu of tax. Commissioner Judd replied that the payment in lieu of tax is a better alternative. Representative King stated the statute is a voluntary statute. At the end of 10 years, the Commissioners and this company will need to renegotiate this agreement again. The County Commissioners could at that time decide to tax the property if they so choose. Representative King stated that the statutes are very specific due to the financial implications to the developer.

Kathy Urso, resident of Millsfield, asked if there were problems with the turbines and no funds were received, how would that affect the property taxes in Millsfield. Commissioner Judd explained that the property valuations would go down including Millsfield's and the County taxes would be reduced as DRA equalizes the PILOT. Mrs. Urso asked what would happen if it was short-term. Sue explained that Noble has every incentive to keep the windmills operating. Luc Cote, resident of Millsfield, stated that the payment in lieu of taxes was not fair to the residents of Millsfield whether the company goes bankrupt or not Millsfield taxpayers will still be taxed. Commissioner Judd stated that if Granite Reliable Power goes bankrupt there will be no valuation or equalization of a PILOT and the valuation of Millsfield will go back to what it is now. Representative King stated that the impact of this tax is to reduce the taxes in the balance of the County's municipalities because Millsfield's valuation will be going up. If the windpark goes down temporarily it will not affect Millsfield. Wayne Urso, Millsfield, stated that at the last public hearing he was told that the funds would be credited to Millsfield. He also asked how the residents of Millsfield could control the spending of those funds and he was told that they do not directly. The Delegates control the spending and they, the residents, have no direct say. From his perspective it does not matter how much is collected for Millsfield if it gets pulled out based on whatever benefits the County then it is not beneficial to the residents of Millsfield. One of the areas that they, the residents of Millsfield, could decide to explore is the area of incorporating. If they were to do that, he asked what that would do to this agreement (PILOT). Representative King replied that there are two things the residents of Millsfield could do: 1) they could ask to be incorporated and a bill could be introduced in the legislature to do that; or 2) the greater pressure on the Delegates would be to allow Millsfield to be merged with Errol because that is where they receive their services (school, solid waste system, etc.) and it would be the logical place to go. As a Delegation member, he would be better serving his constituents with a bill to allow Millsfield to be merged with Errol. Those are the two choices the Delegation has and it would require a change in legislation. Commissioner Judd stated that Millsfield will still have to pay County tax no matter what. Mr. Urso understood that; however, he stated that there was a principle of self determination and taxation with adequate representation. He is being told that the residents of Millsfield do not control that spending and it is a big issue with them. Edith Tucker, *The Co  s County Democrat*, continued that Mr. Urso had also asked how such change would affect this PILOT agreement. Attorney Patch stated that it is a binding document that would be in effect for 10 years at which time the terms could be renegotiated. The County would want to discuss where the revenue would be distributed: the combined town or the new town. Mr. Urso stated that the residents' concerns are that even though the funds are allocated to a certain line item for Millsfield it can be pulled at any time to be used for the County like the \$450,000 that was recently used. Representative Tholl stated that according to his understanding the funds in the Unincorporated Places can only be used in the Unincorporated Places. Representative Remick stated that all the residents are represented by the Delegates. Sue stated that if legislation would be introduced to incorporate Millsfield or Dixville, that there is an obligation on behalf of the County to let whoever is sponsoring that legislation know that there may be outstanding commitments. Commissioner Judd stated that if Millsfield were to merge with Errol there would be property taxes. Mr. Urso replied that property tax is not the issue. The issue is the control of funds coming in and whether the residents have any say. Sue stated Co  s County has been the administrator of the Unincorporated Places since 1988; before that the State of New Hampshire administered these places. The residents have more say now than they did then. Annually Co  s County advertises the public hearing on its budget and until this past year no one from the Unincorporated Places has attended these meetings. Mrs. Urso stated that since a delegation member understood that money which is allocated for Millsfield remains in Millsfield is it in writing somewhere that states just that. Is there a way to notify or let the residents of Millsfield know of the spending of their town? Representative King stated that the County Report, starting on page 73, explains all of the line item spending for each of the Unincorporated Places. He stated that Ms. Collins could explain each line item of this budget. Historically in the Unincorporated Places, there are not a lot of services because there are not a lot of people. Fortunately there has been enough timber cut in past years to take care of the cost of doing business in many of the Unincorporated Places. Representative King suggested that in the future the Commissioners may consider individual budgets for each of the Unincorporated Places. Mrs. Urso asked where in the 2007 budget was the \$450,000 listed. At this point, Ms. Collins pointed out that this was a public hearing on the PILOT agreement. She stated that in April or May she would like to hold a meeting at Log Haven or similar place with the residents of Millsfield and Wentworth Location to explain the whole governmental process to them and to explain the services that are provided to them. The Commissioners have administered these places since 1988 and have done a great job doing so. Mrs. Urso agreed that the Commissioners have done a great job. Their issue is that a substantial amount of money was removed from surplus and they have yet to see the benefit to the residents of Millsfield.

Edith Tucker stated that part of the agreement that the Delegation is being asked to be in favor of and participate in is putting up the windpark. Does that resolution also ask the Delegation to be in favor of any part or all parts of a transmission line that may need to



be upgraded for the second windpark not mentioned in the current agreement. Commissioner Judd stated that the Board is recommending a study. Edith's understanding of the transmission line is that if there is a lot of further electricity generated in Coös, the future transmission line may have to be very large and very tall. There will be communities interested in having the line not harm the travel and tourism business. Will the resolution that the Delegation will be asked to support be interpreted as also being in favor of all possibilities of that transmission line? Commissioner Judd stated that the Board is in favor of it. Representative King stated that this particular vote has nothing to do with the transmission line because they have been told that the existing capacity will accommodate the 99 megawatts being generated. He did point out that in April 2007 the Delegation passed a resolution which was sent to the Governor recommending the upgrade of the transmission line. So the Delegation is already on record for the upgrade of the transmission line. It has nothing to do with this vote.

Barbara Tetreault, *The Berlin Daily Sun*, asked if by some chance this project does not go forward, will the \$75,000 need to be refunded. Pip Decker replied no. Barbara also asked if Millsfield will be hit by the state education tax and will it go up dramatically for them. Commissioner Judd replied that the state education tax that is on the tax bill remains in the designated town it does not go to the State of New Hampshire. Ms. Collins stated that it is used to reduce the local education rate. Barbara stated as she understood it, the unincorporated places of Dixville and Millsfield could end up with huge amounts of surplus and Ms. Collins agreed. Barbara also asked if the surplus would remain in these places or would it be used for something else in the County. Commissioner Judd stated that the Delegation would decide what to do with the surplus. Barbara continued that historically the unincorporated budget has been separate from the County budget. Ms. Collins agreed. The Delegation votes on a separate resolution for the unincorporated budget per DRA's requirements.

Representative Stohl read from the agreement, Article 2 sect. 2.1 "*...shall make payments to the COUNTY in lieu of taxes annually on or before February 1 following the date of first commercial operation (which shall be defined as the first day on which the Project produces electricity that is sold to a third party) of the Facility, and each February 1 thereafter for the term of this Agreement, in an amount totaling \$5,000 per each megawatt of installed capacity, which shall mean the maximum capacity, in megawatts, of the wind turbine generators constituting the Facility that are actually installed and either (i) generating energy, or (ii) capable of generating energy and permitted to generate as required by applicable law.*" Representative Stohl asked if the intent is to put in 3.03 megawatts per hour generators that would give the half million dollars that is being discussed. That is a fairly large size generator compared to the ones that are being used today in the United States. Pip explained that the studies in the last year in the Phillips Brook area showed that the wind is very strong and more turbulent than what was seen in northern New York. This machine can take class I winds. The determination of the size of the windmill was done after the studies were complete. Representative Stohl asked if for any reason Noble installed something smaller than the 3.03 megawatt turbines, like a 2.2 which would not generate as much power, how would it affect the \$5,000 per megawatt payment stated in the agreement. Representative King reported on a discussion that he had with a Dummer resident regarding Pontook. Representative King stated that even if the turbines don't turn, the agreement is based on capacity. Representative Stohl's concern was if they were to install smaller generators that did not produce the stated capacity then the money received would be less. Pip replied that Noble will pay the nameplate capacity. Representative Stohl replied that was not the question - he asked if Noble would pay on 3.0 megawatt capacity regardless of the number on the nameplate. Sue stated per the agreement, exhibit A "*33 wind powered turbines...approximately 3.0 megawatts, for a total installed nameplate capacity of approximately 99 megawatts.*" So, Representative Stohl stated that the answer was yes. Pip replied that Noble would be paying on a 3.0 megawatt turbine - that's what Noble is buying.

Edith Tucker asked if any members of the County Commissioners or County Delegation have read the reports on the visual impact, environmental impact or any other impacts studies which will be presented to the Site Evaluation Committee. Commissioner Judd reported that Noble is handling all studies as these need to be done prior to submitting the application. Sue replied that they had not been released yet. Representative Théberge has inquired about the studies and hopefully the studies will be released to the Delegation as it is their responsibility to review those studies. Pip stated that when the application is filed in late May all the work that Steve Lafrance and Horizon have completed along with the Avian study and archeological study will be included. All of these reports will be available. The application and studies will be posted online and public hearings and public information sessions will also be held in order to report this information.

Representative Stohl stated that he represents the Dixville and Millsfield areas. He does not know anything about Noble and in the draft document there are numerous pages on selling to other energy producing companies. He asked how many of these projects Noble has done; specifically setting up the wind park and before the windmills "spin" they have been sold. Pip replied that the company was founded seven years ago with a number of folks from General Electric. They went out to JP Morgan and obtained \$200 million in project financing to explore and develop wind parks. They have worked in upstate New York and permitted 300 megawatts. Representative King met with people from this area last summer. Noble is a build to own company - a small company. The future goal of Noble is to expand to other states. They will be building a 240 megawatt park in Texas. There are guarantees in place if something were to happen to the wind park. There will be a decommissioning plan and fund. There is no risk for the Commissioners or the County if Noble goes away. Representative King stated that he has a huge notebook on wind parks and he did not find the wind parks he visited offensive to look at. He has seen them and from a visual standpoint he has no problem with them.

Mr. Hazen Burns, Selectman - Town of Stewartstown, stated that this agreement looked almost too good to be true and he is in favor of this project. He has seen wind parks and they are not offensive to look at. Everyone wants clean energy from a renewable source and steps need to be taken.

Commissioner Judd closed the public hearing at 10:05 a.m.

### **ANNUAL BUDGET MEETING**

Chairman Th  berge asked members to rise for the Pledge of Allegiance and to observe a moment of silence in memory of former Representative Ed Mears.

Chairman Th  berge called the meeting to order at 10:20 a.m. He reminded everyone of the meeting protocol. The roll was called by the clerk, Representative Evalyn Merrick. There were 7 members present. Chairman Th  berge stated that Representative Thomas was excused from this meeting.

The Chair then asked for a motion to approve the delegation minutes of December 8, 2007. A motion was made by Representative Hatch, seconded by Representative King. All approved on a voice vote 7-0.

Representative King reported that at the December 8<sup>th</sup> meeting there had been discussion about the possible sale of nursing home beds. Senator Gallus allowed the late introduction of legislation to legitimize that effort. The bill did not make it out of committee by a 3-2 partisan vote against. It is a dead issue. In the process of testifying on the bill, Representative King discovered a way to transfer these beds to regions in the State where there are bed shortages and that legislation is not required.

Chairman Th  berge requested a motion to approve the financials for the County for the period ending December 31, 2007. A motion was made Representative Hatch, seconded by Representative Tholl. All approved 7-0.

#### **Subcommittee Reports:**

There were no subcommittee reports. However, Chairman Th  berge asked Representative King to report on HB1651. Representative King reported that it is an economic development bill. Representative Th  berge and Representative Stohl are co-sponsors along with Representatives Tholl and Hatch. The bill essentially recaptures SB76 which is a bill that was passed in 2000 which allows communities, after voting at town meetings, to offer tax abatements for a time certain to attract new businesses/industries to a community. SB76 had a five year sunset. Representatives Stohl and King and Senator Gallus sponsored the bill last year and it made it out of the House in good shape. It came out of Representative Th  berge's committee with a vote "ought to pass" and it passed the House and died in Senate because it was amended. He recognized former Speaker Gene Chandler for his assistance. It had a good hearing in Committee.

Representative Tholl reported on the bill he was working on to get the State back into funding the nursing homes. That bill came out of Finance "inexpedient to legislate".

Representative Hatch reported on HB1644 which is a Co  s County job creation tax credit bill. It has a graduated scale for salaries as opposed to two times minimum wage and it would allow employers to roll in the cost of health benefits (medical & dental). In doing this it would not eliminate current employers that offer health benefits. This bill will be finalized in the Ways & Means Committee on Thursday. He asked anyone with suggestions or comments to contact him.

Chairman Th  berge reported that his committee received numerous property tax credits and exemption bills. The committee ITL or killed every bill that tried to impose property tax credits or exemptions. Most of the bills came in from veterans groups. Chairman Th  berge reported that there is a misunderstanding between a credit and an exemption. A credit comes off the bottom line of the taxes. An exemption is an amount discounted from the property assessment.

Representative Ingersoll reported that his committee had a bill that would double the fines for the trucks that are overweight in the State of New Hampshire. He felt that this was a poor time for this bill to be presented and the bill was finally killed by his committee. An ATV bill introduced by Representative Ingersoll and Senator Gallus is still alive. A casino bill that would allow a casino or slots to be set up in Co  s County is still in committee.

Representative E. Merrick reported that Representative Martha McLeod, representative from Franconia has sponsored a bill to establish a commission to study and hopefully act on having more access for health care providers in the North Country. Incentives should exist for health care providers coming out of medical school to come to the North Country through loan forgiveness, grants or loan repayment benefit. Hopefully this bill will eventually encourage health providers to come to this area.

Chairman Th  berge asked at this time to read the resolution regarding the wind park. Chairman Th  berge read the following resolution:



## RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this eighth day of March, 2008 that the County Delegation supports the Granite Reliable Power, LLC Payment in Lieu of Tax Agreement and recommends that the Coös County Commissioners sign the agreement as proposed at the Public Hearing on this date.

A motion was made by Representative King, seconded by Representative Stohl. The roll call vote was 4-3. The motion passed.

County Administrator Sue Collins welcomed members of the Delegation, the public and the press to the Annual Coös County Budget Meeting. She explained that the Commissioners did not entertain much in the way of budget revisions that would add to the already heavy burden of county property taxes.

Before Sue began reviewing the revisions, she took a few minutes to focus on the reasons why this budget was one of the toughest the Board of Commissioners has had to present to the Delegation in her memory.

Coös County, as well as its nine sister counties in New Hampshire, have had a revenue problem this year. Revenue has been one disappointment after another.

The first shock came last June when the Medicaid ProShare Payment was processed. The amount received was \$622,441 and the County had been advised by Health & Human Services (HHS) to expect \$1,035,000. Then more unraveling took place:

- Medicaid funding for the two nursing homes decreased on February 1, 2008. That was due to less funding available at the State and Federal level.
  - State: The NH State budget line item that reimburses nursing homes for Medicaid for Fiscal Year 2008-2009 has less budgeted than the previous fiscal year. The 2006-2007 State budget was \$192,870,528; the 2007-2008 budget only has \$188,700,412 available. When the February 1<sup>st</sup> rates were set this year, the Coös County Nursing Home per diem rate was lowered from \$145.42 per day to \$141.51. The Medicaid rate in W. Stewartstown was lowered from \$142.71 to \$138.55. This reduction in rates includes a budget neutral factor of 19.49%.
  - Federal: Federal legislation changed the bed tax amount from 6% to 5.5%. That bed tax is paid by all nursing homes in New Hampshire to the Department of Revenue Administration (DRA). The tax was 6% of revenue collections. The State matches the tax with federal funds and returns the entire amount collected to the nursing homes based on Medicaid occupancy. The payment is called MQIP - Medicaid Quality Incentive Payment. The MQIP revenue will be declining in 2008 for two reasons - the revenue collected is down due to the rate reductions and the amount of the tax is down due to a rate change at the federal level. This has resulted in a revenue loss of \$319,800.
  - The federal ProShare is steadily decreasing and the Centers for Medicare and Medicaid have proposed a rule that will eliminate intergovernmental transfers such as ProShare. These transfers which are legal now allow states to pay more than the minimum cost of care to government owned healthcare facilities such as nursing homes. The rule would cut Medicaid funding by an estimated \$3.8 billion to public providers over 5 years. Nursing Homes remain hopeful for a continued moratorium on the rule.

Sue continued that healthcare costs are increasing oftentimes twice as fast as the Consumer Price Index, New Hampshire's population is aging, competition for healthcare workers is putting pressure on wages paid, and the residents who need long term care in our nursing homes are more disabled and sick requiring a greater number of services to provide quality of life and care. The federal and state governments are strapped for money and the impact is felt right here in our communities.

- The projected income from the Register of Deeds was cut by \$20,000. January numbers were 22% lower than a year ago.
- Historically Coös County allocates its entire year end surplus to reduce taxes. As a result of 2006 operations, in 2007 there was \$2,222,900 available to offset the county tax. As a result of 2007 operations, there is only \$1,050,000. That one item alone shifted \$1,172,900 to the county tax - it amounts for 11.3% of the 22% increase in county tax.

Sue stated "If Coös County could solve its revenue problem, we certainly would go a long way to solving the budget problem we are faced with today."

Sue continued with the expense side of the budget. The Commissioners and department heads have held the line on spending. This is the year of the 53<sup>rd</sup> payroll that adds over \$250,000 to the budget; it is a one time event that will not recur for another 6 years.

The total budget proposed is \$29,175,350. The total budget for 2007 was \$29,554,500. After adjusting for the \$1,498,600 capital budget in 2007; the budget is up 4%. Without the 53<sup>rd</sup> payroll, it would only be up 3%.

The budget revisions since the public hearing:

- The Coös County Nursing Hospital budget was reduced \$13,000.



- The Coös County Nursing Home budget increased \$4,840. The line items most affected since December were in the Plant Operations Department with water and sewer sharing in a \$15,000 increase. Other line items were cut to offset most of this cost.
- The Sheriff's Department budget went down \$1,400 due to savings in the workers' compensation expense and the budget was adjusted to add \$3,500 to the gasoline line item with an offsetting reduction in the Deputy IEA salaries.
- The County Farm budget increased \$3,850. The Commissioners added \$6,000 to this budget for the cost of engaging a surveyor for a certain tract of county lands in W. Stewartstown. This land was purchased in 1918. It was never surveyed. It doesn't show up on the town tax maps and is a parcel that the County could potentially sell. This cost is offset by revenue from a small timber sale.

At the Public Hearing Sue stated that the budget presented did not contain any increase in health insurance premiums for the county's employees. This budget was not adjusted for any health insurance increases.

Each enrollment season for health insurance brings news of higher costs both for employers and employees. In December the expected rate increase was quoted at 13.7%. On Monday, Sue learned that based on utilization data, Primex<sup>3</sup> had reduced that not-to-exceed rate to 11.2%. That is still high when the proposed budget document already has \$2,806,150 appropriated for employee health insurance. Sue has studied the health insurance budgets and actual expenditures for the past two years. In 2006, the total budgeted for health insurance was \$2,237,000 and the County expended \$2,130,263 - 4.77% lapsed. In 2007, the total budgeted for health insurance was \$2,622,100 and the County expended \$2,443,735 - 6.80% lapsed.

Amounts budgeted for health insurance traditionally have lapses due to employees leaving, plan changes and new employees not eligible for health insurance until they have worked a 480 hour probationary period. This last year, non-union employees agreed to a couple of minor changes in plan coverage which helped towards reducing not only their share but also the county's share of the premium.

Sue continued that once again this year she has scheduled meetings with employees to present information about coverage options and alternate plans. The first meeting will take place in W. Stewartstown next Thursday. Earlier during the week Jeannette Morneau and Sue met with the leadership of the AFSCME union and a meeting will be held for the membership on March 20<sup>th</sup>.

Sue continued with the revisions to the Unincorporated Places budget which had a total increase of \$164,150.

- General Government - up \$74,300. A new line item of \$75,000 was added called Energy Planning. The PILOT proposed by Granite Reliable Power includes a one time payment to Coös County of \$75,000 that is reflected in the Unincorporated Places revenue budget.
- Dispatch Services - up \$1,400. This appropriation is the payment to the Town of Colebrook for dispatch services in Dixville, Millsfield and Wentworth Location. The amount was revised based on rate changes made by Colebrook in January 2008.
- Health: The appropriation for Ambulance: Dixville has increased the budgeted amount by \$400 due to a plan to change EMS services in the Upper Connecticut Valley Hospital area. The cost to Dixville for this EMS service for 6 months is \$1,161.
- Education: Tuition line items were reduced \$84,000 in Dixville, Millsfield and Wentworth Location due to the Commissioners allocating the 2008 National Forest Reserve Funds to receiving school districts.

Representative King inquired about the cost per student from Millsfield to the Errol School District. The cost per student is as follows:

Elementary to Colebrook	\$10,109 per year
Elementary to Errol	\$12,200 per year
High School to Colebrook Academy	\$9,599 per year
High School to Berlin High School	\$9,599 per year

Representative King stated that the National Forest Funds allocated are credited to these school districts. Sue replied that the actual cost to the taxpayers is less than \$1,000 per student. There is \$52,000 budgeted for educating 13 students plus some extra in case any new students move in. Representative King asked if the County Commissioners decide how to allocate the National Reserve Funds and Sue replied in the affirmative. Representative Stohl asked how many kids were from Millsfield. Sue replied four.

- County Taxes: Based on the estimated budget, the county tax estimates in the unincorporated places were raised \$52,150 from 2007 amount.
- State Education Taxes: Based on December 2008 Statewide Education Tax Warrants from DRA, appropriations were adjusted by \$13,900.
- Tax Abatements: The projected abatement for the 13-Mile Woods Association of \$12,000 was deleted as the Association did not cut timber in Cambridge in the 2007-2008 timber tax season.

- Deficit Appropriations: Dixville, Green's Grant and Thompson & Meserve's Purchase did not have sufficient fund balances to cover their "equalized value" share of the building renovations in W. Stewartstown.
- On the revenue side of the ledger in the Unincorporated Places, the Timber tax revenue has been increased a total of \$51,000 based on actual intents to cut, the Transfers & Taxes section was adjusted to reflect the changes in appropriations, and a new line item was added called "Energy Revenue" for the \$75,000 one-time payment from Granite Reliable Power.

Sue continued that it really is tough to talk about the increase in the amount to be raised by taxes. As elected officials it weighs heavily on the Commissioners to present a budget with this dreadful increase and the hard work now falls to members of the County Delegation. Last year's county tax resulted in news releases in most towns that county taxes had dropped so she did a quick study of the amount to be raised by taxes because it is based on equalized value as established by the Department of Revenue Administration. Sue explained her findings:

Total Equalized Value 2005	\$2,988,343,561		
Total Equalized Value 2006	\$3,296,102,937	10.30%	(Actual 10.3% increase in Total Equalized Value)
Total Equalized Value 2007	\$3,460,908,084	5.00%	(Assumes 5% increase in Total Equalized Value)
Total County Tax 2006	\$9,963,050	\$3.33	(Per Thousand)
Total County Tax 2007	\$10,388,650	\$3.15	(Per Thousand)
Total County Tax 2008	\$12,739,550	\$3.68	(Per Thousand)

Compared to 2006, the county tax per thousand of equalized value is up 35-cents per thousand in 2008 assuming a 5% increase in the equalized value of property in Coös County. Sue did not make that assumption without speaking with an equalization expert at DRA. She stated that Coös County market sales last year were still healthy and she expects that Coös County will be the only county in NH to experience this kind of increase in equalized value. So the 22% increase in the actual dollars raised in county tax will actually have the real effect of a 10.5% increase in the county portion of a property tax bill.

The impact over last year on a homeowner with a \$100,000 house is \$53. The impact over two years ago is \$35. The impact over last year on a camp owner with a typical \$52,000 camp is \$28. The impact over two years ago is \$18. The impact on a luxury hotel in an unincorporated place with land and buildings valued at \$8,469,450 over last year is \$4,488. The impact over two years ago is \$2,964.

No matter how it is analyzed there is pain. In looking back at 2007, it was definitely a bumpy ride. With the passage of HB2 last June that goes into effect on July 1 of this year, the counties are not sure what kind of ride the State has in store for them.

Representative Thérberge asked to make a clarification in regards to the incentive funds. He has received phone calls from constituents who believed that the Board of Commissioners allocated these funds. He explained that there is a committee who decides on awarding these funds and this program follows NH administrative rules. Commissioner Brady stated that programs have to apply for these funds. Representative Stohl continued that many communities do not apply. Any program that deals with children can apply for these funds. An application must be completed and then a short presentation must be made to the committee.

At this point, Chairman Thérberge stated that Representative Evalyn Merrick wished to present a motion to reconsider Resolution #1 relative to the PILOT. A motion was made by Representative E. Merrick to reconsider Resolution #1, as she wanted to change her vote to a positive vote of yes. The motion was seconded by Representative Stohl. All approved. The roll call vote on the reconsidered Resolution #1 was 5-2. The motion passed.

Chairman Thérberge called for a short break at 11:20 a.m. in order to caucus with his fellow Democrats. The meeting reconvened at 11:35 a.m.

Chairman Thérberge stated at this time that the minority party was aware that the majority party was proposing a 5% reduction in the total budget. These cuts are to be determined by the County Administrator and the County Commissioners. He continued that over the past three weeks the budget has been hell on him from constituents and other Delegation members on how to cut the budget.

Representative King stated that in his opinion it was a good budget. This budget reflects a 3.25% increase from last year's budget after the 2007 capital appropriations are deducted. The State's budget increased 17%. The problem with this budget is the two nursing homes' deficits increased \$1.4 million and the reason is because the Delegation did not do their job in Concord. The Delegates try to meet the needs of the nursing homes. Everyone is proud of the fact that there are no taxes in New Hampshire but not proud of the fact that when there is not enough money in Concord the burden is sent back to the property taxpayers. He stated "shame on us as a group" for allowing this tremendous Medicaid problem. Representative King stated that when he first started working for the County the nursing homes made a profit. Representative King continued that for each department to have kept their budget increases less than 5% is amazing. Last year there was discussion to save some of the surplus for bad years. Representative



King's recommendation to the County Commissioners, if programs need to be cut, would be to cut those programs that they are not required to fund by statute. There are many social service programs that the County does not fund by statute. Some of these programs should be returned back to the local communities.

Sue reported that one of the biggest areas of the budget is the State Assistance Programs. There is nothing that the Commissioners can do to cut this budget. Sue continued that with a 5% reduction she does not know how the nursing homes could continue to deliver services.

Representative Ingersoll stated that after looking at supervisors' salaries some of them are quite steep. A lot of people in the Berlin area wish they had some of these salaries. He suggested that the supervisors think of not taking their \$3,000 increase. Representative Th  berge reminded him that some of the salaries are contracted or union and nothing can be done about that. Sue stated that the union contracts are not up for negotiation for another year. Representative Th  berge understands Representative Ingersoll's frustration along with many other members.

Representative Hatch realizes that when these budgets are done they are done in an earnest, thoughtful manner. A 22% increase in taxes is not palatable in the least. He suggested looking at costs and taking out the items that there is no choice about like increases in healthcare costs, increases in salaries that are negotiated and those types of items. He did not recommend cutting the social services programs. The County Farm costs more than these programs. The Unincorporated Places Administrator position, could that be cut? Will it accomplish anything? He asked if the people who have looked at these budgets already cut what needed to be cut. Sue replied yes. Representative Hatch asked what the circumstances would be if there is a 5% cut across the board. Representative King stated that is \$1.4 million. Sue reiterated that the State programs cannot be touched. The Unincorporated Places fund themselves and that money does not affect the amount to be raised by taxes. Representative Hatch continued that the monies received for the Unincorporated Places far exceeds what it costs to administer them. He asked what happens to the balance. Sue replied that it creates a fund balance and most of the Unincorporated Places do not have property taxes. Representative King asked what the total collected aggregate surplus was for the Unincorporated Places and Sue replied \$1.1 million. Representative Hatch asked what is being done with these funds. Sue explained that currently it is part of the cash flow and the County has not had to borrow money but will need to do so by April 1<sup>st</sup> at which time the funds will be replenished and held for the Unincorporated Places. Representative Hatch repeated that these funds cannot be used to reduce County taxes and Sue agreed. Sue continued that the transfer station, recycling center and federal funds could be cut but it will also offset on the revenue side.

Chairman Th  berge then quoted two Delegation members - "The Delegation is here just to rubber stamp whatever the Commissioners want for a budget". Chairman Th  berge stated he is trying to be fair. He continued that there should have been subcommittee meetings and the budget was received late which irritated some of the Delegation members. He is trying to do something where there will not be any bloodshed. The worst case scenario would be to adjourn the meeting and reconvene. Representative King stated that if the budget were to be cut it would have to be from the two nursing homes - \$700,000 from each.

Commissioner Judd commented that the Commissioners took a very conservative approach to this budget. Some places could be cut but he does not know how 5% from the nursing homes could be done considering the union contracts. Chairman Th  berge continued that he did not suggest 5% in the nursing home budgets. The Board can choose to cut wherever. Commissioner Judd stated that a lot of advice will be needed from the Delegation in order to cut 5%. Representative Hatch stated that making suggestions on cuts would be difficult as the Delegation does not have access to the day to day activities.

Commissioner Brady stated that if individuals attended the monthly meetings and saw the Commissioners go through the budget process they would see that the nursing homes are already running at the bare minimum. The Board is charged with taking care of individuals in the nursing homes. It is their responsibility. The Delegation suggests 5% cuts on budgets that are already held at the bare minimum, the capital items are down this year as everyone was told not to plan on anything major this year. When he ran for Commissioner he did so thinking he could make a difference. He is also in charge of taking care of these individuals in the nursing homes and he does not see how this could be done with these budget cuts.

Representative Stohl stated that he is hearing frustration and he also gets the same phone calls. He sat on a subcommittee with Representative King in regards to SB309. He learned a lot about county government. In the subcommittee meetings he also heard testimony from HHS. The lawsuits need to stop. The process in Concord needs to change. The taxes cannot be allowed to continue to rise. There also is a new committee set up with Representative DeJoie from Concord as the chairman. The subcommittee that Representatives Stohl and King were on sent a recommendation in writing to deal with some conditions like budget neutrality. There were issues in California like there are in New Hampshire regarding Medicaid expenditures and they implemented CPEs (certified public expenditures). California has gotten these expenditures certified through the federal Medicaid program to get reimbursed. Strafford County has begun looking at this process. Sue reported that there was a legislative conference in Washington last week and officials from Strafford and Grafton County including Betsy Miller attended. They met with Senators Sununu and Gregg on the issue of certified public expenditures.

Chairman Th  berge stated that he had suggested a 5% cut on the budget to get the discussion going and he would not leave the meeting until there was a reduction.



Representative King suggested going back to Concord and telling them that Coös could no longer afford county government. If the Delegation wants to cut the budget, it is their responsibility to tell the Commissioners where it should be cut. He suggested recessing the meeting.

Representative Ingersoll made a motion to recess the meeting and reconvene in two weeks after the committee meetings or a roundtable. Representative Stohl seconded the motion. Chairman Thérberge did not mind doing that; however, he will need the cooperation of the Delegation. He has gone one on one, he has discussed department budgets and he has tried to come up with a general consensus. Some members wanted to make draconian cuts which he does not favor. He felt like the onus was put on his shoulders and members disagreed. Chairman Thérberge continued that he has requested feedback for three weeks. Representative Ingersoll stated that when he walks down the streets of Berlin he does not see ATM machines. He sees people struggling to pay for their gas, for oil, for mortgages and losing their homes. He sees this as a chance to cut a few dollars here and there. Some of the salaries are quite high for this system and to get a raise on top of that he feels is unfair when there are people out there who need assistance. Chairman Thérberge reiterated again that he did not mind recessing. However, anyone who has salary inquiries should ask if a particular salary is contracted or part of a union contract. He is willing to recess for two weeks. One of his biggest issues is some of these salaries. Pay raise packages and health packages should be looked at more closely. He continued that all three Commissioners, not just two of them, should be at the meeting next time to discuss this issue further. Everyone knows how Coös County is hurting and it needs to be looked at. Chairman Thérberge commented that it all comes back to salaries. The County needs to hold the line whether it is union or not and say “no” we cannot afford it. Representative Hatch agreed and he has questions which he has not asked. He thinks it would be appropriate to reconvene in a couple of weeks. In the interim, hopefully he could call Sue if he has any questions. Representative Tholl shared in the sense of frustration that all members have. They, the legislators, have not been responsive to the County’s needs. They have passed bills on things that are nice but not needed. His concern is if this meeting is recessed when would they, the Delegation, meet. They have 290 bills that need to get out by the 21<sup>st</sup> of the month. He stated that the only time that they have to get together is on weekends and at night. There was discussion as to how many days they would be in session over the next two weeks. Representative King asked to speak in regards to the motion and asked what the latest date was in getting this budget approved. Sue replied March 31. Representative Ingersoll asked if the Delegation could meet some night after the session and discuss the budget. Chairman Thérberge suggested that the Delegation meet on Wednesday after the session in Room 301 of the LOB. Commissioner Judd stated that the Board of Commissioners has a meeting scheduled on Wednesday. Chairman Thérberge replied that they did not need to be in attendance. It is now the Delegation’s responsibility to discuss where cuts should be made. If information is needed, he will be contacting Sue. Edith Tucker asked at what time the meeting will be held. Chairman Thérberge replied following the session. When the House floor session will get out no one knows. Edith replied that the meeting needed to be posted. Representative King stated that it will be posted as “following the session”. He asked that the meeting be posted in both nursing homes. The posting should read that the Coös County Delegation will be meeting on Wednesday, March 12 in Room 301 of the LOB after the house session in Concord. Representative King stated to the Delegation that they could cut all of the highest paid salaries in the budget but it would not make a dent in the \$1.4 million suggested.

Chairman Thérberge repeated that a motion was on the floor made by Representative Ingersoll, seconded by Representative Stohl to reconvene on this matter on Wednesday, March 12 after the House session in Concord, Room 301 of the LOB. All approved on a voice vote.

Chairman Thérberge explained that in other county reports the names, positions and salaries are listed for non-elected employees as well as elected officials. Representative E. Merrick would like that information printed in future county reports. Representative E. Merrick stated that was her motion, seconded by Representative Stohl. Representative Stohl asked for clarification on the motion. Chairman Thérberge stated that the motion is to include the names and positions of non-elected paid County employees in the county report. There was some discussion as to what was actually being requested. Chairman Thérberge has received numerous calls on who is making what and what position do they hold. After a roll call vote, the motion passed 6-1.

Commissioner Judd asked if a date would be set prior to March 31. Chairman Thérberge replied yes.

Representative King made a motion on Resolution #2, seconded by Representative Hatch. Chairman Thérberge read Resolution #2.

#### **RESOLUTION #2**

Effective this eighth day of March, 2008 the County Delegation members resolve that the County shall pursue funding for an engineering study for the purpose of determining the potential cost of upgrading the electrical transmission system now serving Coös County. It is further resolved that the Chairman of the Delegation shall appoint a three-member subcommittee of the Delegation to determine if such a study is appropriate and to recommend to the County Commissioners and Delegation at a future public meeting the cost of such a study and to fund it if in fact the subcommittee recommends this should be a County function. This resolution further directs the County Commissioners to designate the \$75,000 now budgeted on page 42, account #06-09500-9702 entitled *Energy Planning* as the County’s matching funds for the cost of such a transmission line study subject to the final vote of the County Commissioners and County Delegation if in fact a recommendation to move forward with such a study is made by the Delegation’s subcommittee. The subcommittee shall seek any additional required funding from other governmental agencies and/or private sector entities.

Representative King reviewed the Delegation's position on the upgrade of the transmission lines. A letter was sent to the Governor encouraging him to upgrade the transmission lines in Coös County. Subsequently the Delegation passed another motion relative to the PILOT agreement asking the Commissioners to continue on the PILOT agreement and the Delegation again recommended to the Governor to do the study. It is clear to everyone that the present wind power project as it is planned can get power to market on the existing transmission lines if they want to spend up to \$10,000,000 to upgrade the line. After that there will be no more green power generated in Coös County unless there is a major upgrade to the current system. Tentative studies have been done and in keeping with the Delegation's assertiveness someone needs to take charge of this. Representative King spoke with members of the PUC, the National Grid and ISO-New England for several hours the other day. It is very clear to him that this whole process will be very difficult for merchant generators. The electrical process everywhere in New England is very closely regulated. He stated that he also attended a meeting the previous day on the wood supply. Is there wood availability for new industries coming in like pellet and biomass plants? Wood grows in these areas but they are not sure of what is available because some woodlands are under long-term contracts. This is a very complicated process and if the Delegation firmly believes that the County would like to have these biomass plants then someone needs to step up to the plate. Representative King's recommendation would be to have the members of the Delegation spend time in Concord and get a meeting together with all the people who have expressed interest in this study to see who is serious about this study. He has spoken with Commissioner Bald about possible funds. The County needs help with this issue. The Delegation ought to work on this if they think it is worthwhile and money should be available in case it is needed. Since the budget work was not completed today, Representative King stated that this resolution should be put off until the budget is approved. Chairman Théberge recommended just that. Representative King stated that once the Board of Commissioners signs the PILOT they will be receiving the \$75,000 at the time of signing. Commissioner Judd stated that the signing will be at the Commissioners' Meeting on Wednesday, March 12.

Chairman Théberge stated that there were two choices of dates: March 22 or March 29; he preferred Saturday, March 22 at 10:00 a.m. in Lancaster at the DRED building. If the room is not available, it will be held in Berlin at the Nursing Home.

Commissioner Judd asked if the Delegation would be providing the proposed cuts prior to the March 22 meeting. Chairman Théberge replied yes. The Delegation intends to keep the channels of communication open with the Commissioners. He asked if Sue would be the point of contact.

Representative King stated that the Delegation needs to understand clearly what their ultimate goal is. If the Delegation meets and recommends certain cuts, the decision is still up to the Commissioners. The Delegation does not have a line item veto. The Delegation will meet and make recommendations as to where cuts should be made. Ultimately it is up to the Board of Commissioners.

County Attorney Keith Clouatre spoke on behalf of all the elected officials present and stated that they were all willing to meet with the Delegation today and discuss their budgets. Chairman Théberge stated that some of the members that had concerns were not present and they were not prepared to meet today. He suggested that the subcommittees meet or at least call County officials to discuss individual budgets. Attorney Clouatre asked if they would be meeting with the subcommittee prior to the budget cuts. Chairman Théberge replied that there were no guarantees.

Edith Tucker asked if the Chair would repeat the time and locations of the meetings that the Delegation had set. Chairman Théberge stated the following: Wednesday, March 12 following the house session in Concord in Room 301 of the LOB and the next meeting will be Saturday, March 22, 10:00 a.m. in Lancaster at the DRED building. If the room is not available, the meeting will be held at the Berlin Nursing Home.

A motion to adjourn was made by Representative Hatch, seconded by Representative Tholl. All approved in favor.

Respectfully submitted,  
Representative Evalyn Merrick, Clerk

COÖS COUNTY DELEGATION  
SPECIAL MEETING  
Wednesday, March 12, 2008  
Legislative Office Building, Room 301  
Concord, NH

Present: Representative William Hatch, Representative Paul Ingersoll, Representative Fred King, Representative Evalyn Merrick, Representative Scott Merrick, Representative William Remick, Representative Eric Stohl, Representative Robert L. Théberge, and Representative John Tholl.

Excused absence: Representative Yvonne Thomas

The delegation meeting began at 6:40 p.m.



Following a pledge of allegiance, Chairman Robert Th  berge handed the meeting over to Representative King who as the chairman stated he wanted to enlighten the delegation members to certain aspects of the county budget.

Initially, the focus was on labor costs. Representative King noted that not allowing for a raise increase to union employees would force both unions into re-negotiations. Chairman Th  berge raised concerns that employees are well respected and hardworking and feared that this might send a wrong message. Representative Th  berge also stated that the average earnings in the county are in the low \$20,000 and constituents cannot afford yearly increases in the budget. As chairman he has received and has been sought out by several property taxpayers encouraging members of the delegation to do its best to reduce the budget increase.

Representative King provided a list of comparable county government pay scales for all the NH counties. He provided a list of what the delegation may do by statute and what it cannot do relative to the budget. The budget categories that are required by federal or state statute or by the constitution included: both nursing homes, county administration, treasurer, auditors reports (required by Medicaid), attorney, register of deeds, sheriff's department, medical referees, human services administration, corrections, debt service and the county delegation. The total budgeted was \$20,908,100. (Note: although required to budget for salaries, the delegation is not obligated to fund certain operation costs).

The categories which Representative King noted that the delegation has no obligation to fund include: Senior Meals, Retired Senior Volunteer Program, Community Contact, Response Program, North Country Alzheimer's Partnership, Alzheimer's Respite Community Center, Elderly Day Care Center, North Country Transit, Long Distance Medical Transportation, Co  s Economic Development, Food Pantry Potato Program, Victim Witness Program, Cooperative Extension, Co  s County Conservation District and Co  s County Farm. The total budgeted amount for the above is \$810,850. Discussion followed and members agreed with Representative Hatch that cutting the programs would result in even greater costs to the respective communities. Chairman Th  berge echoed that remark and stated that most of these service programs are well managed and even more critical given the county's economic situation.

Discussions resumed about salaries with still no strong agreement among the delegation members. The cost of having two nursing homes resumed. It was noted that 40% of the budgeted cost are for the nursing homes. The county is the only one with two nursing homes. The nine other counties only have one. Some members felt that it may be time to consolidate either the nursing homes into one, or at least some of the positions to oversee both. In addition, a comment was made as to whether or not it would be in the best interest of the county to privatize the operations of the nursing homes.

The debate resumed among the delegation members. A question was raised as to why the county over the past ten years carries a surplus which has been on the increase. Representative Th  berge commented that it is usually wise to carry a surplus in order to cover unforeseen expenditure. Other members disagreed. No agreement was reached as to whether or not the delegation members should cut out the amount budgeted for surplus.

The Chairman encouraged members to consider where realistic cuts could be made and stated that he would have continuing discussion with delegation members.

The Chairman stated that the next delegation meeting will be held in Lancaster at the DRED facilities Saturday, March 22, 2008 and will promptly begin at 10:00 a.m.

A motion was made by Representative Hatch to adjourn which was seconded by Representative Tholl. The motion carried at 7:45 p.m.

Notes taken by the delegation clerk Representative Evalyn Merrick.

Respectfully Submitted by:  
Representative Robert L. Th  berge

CO  S COUNTY DELEGATION  
BUDGET MEETING  
Saturday, March 22, 2008 - 10:00 a.m.  
North Country Resource Center  
Lancaster, NH

Present: Representatives: Robert Th  berge-Chair; Evalyn Merrick-Clerk; William Hatch, Paul Ingersoll, Fred King, Bill Remick, Eric Stohl, John Tholl and Yvonne Thomas. Also present were County Commissioners Burnham "Bing" Judd, Paul Grenier and Tom Brady; County Administrator Suzanne Collins, County Attorney Keith Clouatre, Sheriff Gerald Marcou, Chief Deputy Keith Roberge, Berlin Nursing Home Administrator Jeannette Morneau, Acting Nursing Hospital Administrator Laura Mills, Administrative Assistant Linda Harris, representatives of agencies supported by the County, members of the press and the public.



Chairman Th  berge asked members to rise for the Pledge of Allegiance.

Chairman Th  berge called the meeting to order at 10:05 a.m. The roll was called by the clerk, Representative Evalyn Merrick. There were 9 members present.

The Chair then asked for a motion to approve the delegation minutes of March 8, 2008. A motion was made by Representative King, seconded by Representative Hatch. All approved on a voice vote 9-0.

Chairman Th  berge requested that County Administrator Sue Collins make a presentation as a follow-up to the budget discussions of March 8.

Sue explained that Co  s County uses zero-based budgeting. Zero-Based Budgeting is a technique of planning and decision-making which reverses the working process of traditional budgeting. In traditional incremental budgeting, department heads justify only increases over the previous year budget and what has been already spent is automatically sanctioned. By contrast, in zero-based budgeting, every department function is reviewed comprehensively and all expenditures must be approved, rather than only increases. In the nursing homes, the Commissioners ask every department what they absolutely need for positions and hours to meet resident needs and fulfill the federal requirements. In West Stewartstown, during the past few years, the message has been no new positions or hours due to the low occupancy.

With zero-based processing the focus is not on the last year. A department head looks at his/her program and provides a detail of expenses for what is needed to fully accomplish the program. A department head is forced to justify every detail related to expenditure.

Incremental Budgeting uses a budget prepared using a previous period's budget or actual performance as a base, with incremental amounts added for the new budget period. The allocation of resources is based upon allocations from the previous period. This approach is not recommended as it fails to take into account changing circumstances. Moreover, it encourages "spending up to the budget" to ensure a reasonable allocation in the next period. It leads to a "spend it or lose it" mentality which Co  s County does not have.

Sue explained how each labor line item is developed. The outline showed the base rate of pay; the hours worked; shift differential and weekend premium (since employees have to work their fair share of weekend and evenings). Sue also explained that any county employee who has accrued 720 hours of sick time gets paid at the end of the year for any hours exceeding 720 with a limit of 96 hours. Step increases and attendance bonuses are also calculated into the labor costs.

The county has been fortunate to create surplus in the past by saving on expenditures. Representative King mentioned that Sue utilizes this type of budgeting on all of the line items in the budget. Sue spoke of some cost increases which included the cost of milk increasing 29% since last year.

After the March 8<sup>th</sup> meeting, Sue stated that she contacted every county official that is responsible for a budget and requested they revisit their budgets and curtail any items that they could do without for one year. Together, departments contributed budget cuts and additional revenue totaling \$211,100. Sue distributed a worksheet outlining the cuts and changes to revenues.

For purposes of discussion Representative King made a motion to accept the proposed list. This motion was seconded by Representative Remick. Sue stated that the Commissioners did not propose cutting wages and benefits. There are two existing agreements with two collective bargaining units: the SEA at Corrections and AFSCME at the Berlin Nursing Home. Each calls for a 3 percent wage increase. The contracts were approved by the Delegation the Fall of 2006. Co  s County needs all of its employees. Representative Stohl noted that there was a cut in the Consultant Dietitian line item in Berlin but not in West Stewartstown. Sue replied that both nursing home administrators made an analysis of their needs.

The Berlin Nursing Home Administrator suggested this cut. Representative Stohl stated that if it is done in Berlin why not in West Stewartstown. Sue replied it could be done; however it was not an area where the Dietary Manager and Nursing Home Administrator felt they should curtail services. Sue stated that the Berlin Nursing Home employs an Assistant Dietary Manager who may be able to fill in where the West Stewartstown facility does not. Another high cost in the budget is health insurance. Sue reported on the proposed insurance plans that are currently being discussed with employees with a possible cost savings to the County and to the employees. A group of employees at the nursing home in West Stewartstown are open to looking at a different plan. AFSCME, which is the union at the Berlin Nursing Home, held a vote on Friday and have agreed to support a slight modification in the health insurance plan. Sue reminded the Delegation that she had not budgeted extra money for health insurance because each year there are funds that lapse. Twenty percent of the premium is prescription drug costs and the educational session that was offered by Primex<sup>3</sup> explained if every employee could attempt to switch their name-brand prescriptions to generic drugs there would be a tremendous cost savings. Sue reviewed the line items by departments. The total appropriations revisions were as follows:

Coös County Nursing Hospital - W. Stewartstown	\$26,850
Coös County Nursing Home - Berlin	27,300
County Report	500
County Attorney	5,000
Victim/Witness Advocacy Program	1,000
Register of Deeds	4,100
Sheriff's Department	8,050
Human Services Administration	700
Children, Youth & Families	12,000
Corrections Department	17,600
Cooperative Extension	11,200
Delegation Expense	10,000
Other Special Appropriations	30,000

Jeannette explained the reason that the Nursing Home was able to reduce the consultant dietitian line item is that this individual takes time off when her children have school vacations. She doubles up on her work the week before. The assistant dietary manager and staff pick up some of the slack and the dietitian reviews it when she returns.

Jeannette expressed concern in cutting the occupational therapy/physical therapy line items.

County Attorney Keith Cloutre expressed concern about cutting contracted services as he had requested this increase as a contingency for potential civil commitments for expert witnesses. The \$4,000 that is left in this line item will not cover an expert witness if a case comes up and he will need to approach the Delegation for an emergency transfer.

Sheriff Gerald Marcou presented mileage information on each of the department's vehicles. The Sheriff stated that in order to transport people safely, he needs safe and dependable vehicles. Vehicles that have over 100,000 miles are not dependable. This is the reason that he needs new vehicles. The cruiser that he currently uses has no heat, no fan, a gas leak and the starter does not work. The Sheriff was asked why the vehicle was not being repaired and he replied that hopefully as soon as this budget is approved he'll be able to trade this vehicle. Representative King asked about the increase in mileage over the years. Sheriff Marcou stated that in 2000 there were 140,000 miles in transports and in 2007 there were 240,000 miles. Sheriff Marcou stated that he budgeted his gas mileage at \$2.60 per gallon and he knows he is way off. His hope was to use the money which he cut from his budget to use for the gas line item. Representative Ingersoll stated that the Sheriff transports some prisoners which he is not required to. Sheriff Marcou stated that when he took office he made an agreement with the local police departments that he was willing to provide some prisoner transportation for them. Most of the North Country police departments only have one individual on at night and if they have to leave to transport a prisoner it means leaving that town unprotected. Representative King stated that if the Delegation were to ask him to stop providing this service, the Sheriff should give the names of the state representatives to the police chiefs. He would not be agreeable to this request. There was discussion on the Sheriff's vehicle rotation. Chairman Théberge stated that he will leave it to the discretion of the Sheriff as to whom he transports. Chief Deputy Roberge stated that the Sheriff's Department has a good working relationship with all of the North Country police departments. Representative King also reminded everyone that the Berlin State Prison has a holding area for prisoners that has never been used. Representative E. Merrick asked about the extradition line item. The Sheriff explained that when there is an extradition, it is written on the court order that he/she is to reimburse the County for the costs; however that does not always happen. Attorney Cloutre explained there are many outstanding warrants and these people can be picked up nationwide.

Sue asked if the Delegation would consider postponing the facility study for one year. Chairman Théberge stated that the Delegation would do their share as well in making budget cuts.

Sue also reported that the Elderly Day Care Center had closed in Colebrook and that budget had been reduced \$5,000.

The budget cuts included a \$20,000 cut for Coös Economic Development. Representative King spoke about a program that various individuals from Coös County along with Coös Economic Development (CEDC) are working on. The economic situation in Coös County is critical. He stated that the County should think carefully about taking this money away from CEDC at this time. Chairman Théberge asked Peter Riviere if he received leverage money. Peter replied that they had raised matching funds. Peter reported on a few items in regards to Coös Economic Development. CEDC wants to continue the wood availability study; a citizen from Pittsburg suggested forming a fuel coop for the woods industry, and also recommended putting in a woods products development center. Peter stated that his budget consisted of him and one other individual for 20 hours of clerical work per week. Chairman Théberge thanked him; however Representative Hatch asked for a point of order and asked Peter to speak as 20% out of his budget was a lot of money. Peter stated that he had not been able to update the Delegation since the last quarterly meeting was cancelled. This 20% would be a cut for staff. Representative E. Merrick agreed with Representatives King and Remick that \$20,000 is a big cut. She asked, "Out of the \$50,000 budget how much goes to salaries?" Peter responded that the CEDC budget is \$98,000 - \$100,000; \$78,000 goes to salaries and the rest is funding for mileage, phone, etc. CEDC cannot afford consultants. Representative E. Merrick asked if he could, how much could he cut out of his budget. Peter replied that there is about \$2,200 - \$2,500 that is unaccounted for which



would go into reserves. Representative Hatch stated that economic development is vitally important at this point in time for Coös County and this office is where people from the outside go to for economic and business information on Coös County. He stated that he will not support this kind of a cut. Representative Thomas stated that everyone had taken a 1½ to 2 percent cut. She suggested that 1% be cut from this budget. Commissioner Brady asked what effect this cut would have on the operating budget. Peter spoke of the revolving loan funds which are not available to the operating budget. Representative Stohl asked if a biomass company was to set up a plant wouldn't they check the wood inventory first. He asked why the CEDC would do a study for a biomass plant. Peter replied that businesses come to the CEDC to see what is available and where would be the best place to locate a business. Representative Stohl asked if these companies will capitalize on Peter's work and receive R&D tax credits. Peter replied that if there was a development center in Coös there would be R&D tax breaks. Representative Tholl stated that he has a problem with the wood availability study for biomass plants since nothing can be done until the transmission lines are upgraded. He feels that it is a moot point. Peter replied that the turbine farm will only be working 25% of its name plate capacity for energy. Some biomass plants could try and fit in their energy supply. Representative Hatch asked if Peter could work with a 20% cut in his budget and Peter replied no.

Commissioner Judd stated that the Elder Day Care was closed in Colebrook due to the inability to obtain a license. The potato program was a great program and he did not support the \$5,000 cut. Commissioner Brady stated that he received many thank you's for this program.

Sue reviewed the enhancements to revenues. The Berlin revenue was increased by \$51,800 by adding one more Medicaid resident per day at \$141.51. The Register of Deeds volunteered to transfer an additional \$5,000 from the surcharge account.

Representative King spoke of the cost reports which Sue prepares which list all costs of the nursing homes. The State audits these Medicaid cost reports. Representative King maintains that the state should pay 25% of these costs as they require these reports. The State does not budget enough money to pay the costs that are submitted. The budget shortfall is then passed on to the property taxpayers. Sue spoke of the acuity factor which she hopes will change due to the CareTracker System. The first acuity picture date was 2/29/08. One thing that is a deterrent to the nursing home rates is the Alzheimer's type residents. One of the instruments that measures acuity does not take into account behaviors. A lot of staff time is spent on dealing with dementia-related behaviors that is not captured in the Medicaid rate setting.

Chairman Théberge reminded the Delegation that there was a motion on the floor by Representative King, seconded by Representative Remick to accept the revisions as proposed in the amount of \$211,100. Representative King withdrew his motion and Representative Remick withdrew his second.

Representative Hatch asked if this would be the appropriate time to make amendments to certain line items. The amendments were as follows: reduce the proposed cut for CEDC from \$20,000 to \$2,000; and maintain the potato program. This would bring the proposed cuts to a total of \$188,100.

Representative Stohl asked if the total of the proposed cuts would be deducted from the total budget presented on March 8<sup>th</sup> and Sue replied yes. Representative Stohl asked what the total budgeted amount was for health insurance on March 8<sup>th</sup>. Sue replied \$2,806,150. Sue continued that this amount did not include an increase. She recommended to the Commissioners no change in these line items as the increase is only for six months and there have been lapses in funds over the last few years due to plan changes. Representative Stohl asked why Sue did not include an increase in the health insurance line items. Sue replied that after looking at the last two year's budgets these line items were not expended fully and she proposed to the Commissioners to try and make it on the current amounts. Representative Stohl asked what number was being included in today's budget for health insurance and Sue replied \$2,806,150. Chairman Théberge asked where the proposed increase showed in the budget. Sue replied that the County is maintaining these current figures. She continued that there may not be enough money but based on her studies of the last two years, her projections are that the County can make it with the funding proposed. If she had increased the total health insurance by 11.2% the amount to be raised by taxes would have been 26% instead of 22%. Representative Tholl explained that if the health insurance line items had been increased for the last six months of 2008, it would have caused a surplus at the end of the year. This will cut the surplus at the end of the year. Sue explained to Representative Stohl how she determines the budgeted health insurance amounts.

Representative Hatch made a motion to reduce the amount of the proposed cuts to \$188,100 due to the following changes: reduce the proposed cut for Coös Economic Development from \$20,000 to \$2,000; and maintain the potato program which had a budgeted amount of \$5,000. The motion was seconded by Representative King.

Representative Ingersoll stated that this was only a one percent cut. He had a problem with no one offering to take a cut in pay. He reminded everyone that there are many people in the county who do not get a salary and people who are making \$30 - \$40 an hour should think about a cut in pay. He continued that department heads should take a cut in pay. Chairman Théberge asked if he was looking for a mandatory or a voluntary cut. Representative Ingersoll stated he was looking for a mandatory cut. He did not favor Representative Hatch's motion. He would like a bigger cut in the budget. Chairman Théberge stated by not allowing the 3% increase in wages the County would need to reopen negotiations on the union contracts and it could be dangerous. Representative Tholl stated that it would not be fair to cut county employees' salaries. There are other issues coming down the road that the Delegation will need to look at due to the Medicaid program. Can Coös County afford two nursing homes or should they look at



building one new facility? Chairman Th  berge asked for a show of hands of who would be in favor of cutting pay raises and only one representative raised his hand. Representative Hatch agreed with Representative Tholl that the contracts have been signed. Chairman Th  berge stated that in future negotiations the Commissioners will take the County's economic situation into consideration. Representative Tholl stated that the employees have stepped up to the plate by electing to take a lower benefit health insurance and they are doing their part. Representative King stated that the Delegation voted on the union contracts in November 2006. They have an obligation to pay these contracts. Representative Ingersoll replied that he was not there in 2006 to vote on those contracts. Chairman Th  berge stated that contracts are to be renegotiated in 2009 and all aspects will be looked at.

Representative King spoke in regards to the facility study. He continued that the Delegation could do its own facility study. A possibility would be to merge the county jail with the state prison system. Also the dairy farm needs to be looked at. The milk prices are going down again and is it economical to keep the farm. Representative Stohl disagreed with Representative King on the study. He would like a study as soon as it is fiscally possible to do so. He is opposed to cutting pay raises. But when someone at a salary level drops down to a level of occupation with less responsibility there should be a pay cut that goes along with that drop in responsibility. He acknowledged that the Commissioners had done something about this.

Chairman Th  berge was reminded that there was a motion on the floor which was made by Representative Hatch to reduce the amount of the proposed cuts to \$188,100 due to the following changes: reduce the proposed cut for Co  s Economic Development from \$20,000 to \$2,000; and maintain the potato program which had a budgeted amount of \$5,000, seconded by Representative King. Representative E. Merrick called the roll on the motion. The motion passed 6-3.

There was a short break at 12:25 p.m. in order prepare the budget resolutions. Chairman Th  berge reconvened the meeting at 12:44 p.m.

Chairman Th  berge read the following resolutions:

#### RESOLUTION #1

Be it resolved by the Co  s County Delegation duly convened on this twenty-second day of March, 2008, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2008, shall be \$28,987,250.

A motion was made by Representative King, seconded by Representative Thomas. The roll call vote was 8-1. The motion passed.

#### RESOLUTION #2

Be it resolved by the Co  s County Delegation that the sum of \$16,451,200 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2008.

A motion was made by Representative Tholl, seconded by Representative Remick. The roll call vote was 8-1. The motion passed.

#### RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$12,536,050, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Representative Hatch, seconded by Representative King. The roll call vote was 9-0. The motion passed.

#### RESOLUTION #4

Be it resolved that \$1,050,000 of the operating surplus for the year 2007 be appropriated in the 2008 Budget for the purpose of reducing taxes for 2008.

A motion was made by Representative Ingersoll, seconded by Representative Tholl. The roll call vote was 9-0. The motion passed.

#### RESOLUTION #5

Be it resolved by the Co  s County Delegation duly convened on this twenty-second day of March 2008 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$1,157,300 and revenues of \$1,157,300 for Co  s County's Unincorporated Places for calendar year 2008. It is recognized that this amount is already included in Resolutions #1 and #2 and is adopted separately to assure technical compliance with DRA standards.

A motion was made by Representative Hatch, seconded by Representative Tholl. The roll call vote was 9-0. The motion passed.

Edith Tucker asked what the projected percentage increase in taxes was at this time. Chairman Th  berge replied that the original projected increase was 22.5%. Sue replied that these cuts brought the percentage increase to about 20.5% on the amount to be raised by taxes.

Representative Stohl stated that at the last meeting he asked that the Delegation support that next year each Unincorporated Place have its own separate budget. He agreed with Sue that it would be easier for the residents of the Unincorporated Places to understand.

Sue informed the Delegation that \$75,000 had been received from Noble Environmental and that action was needed on the resolution brought up by Representative King at the March 8 meeting. Chairman Th  berge stated that this resolution had been tabled.

Representative King stated that this was a resolution he had prepared as a result of his meeting with the PUC. If there are to be more power generation systems in Co  s County, the transmission lines need to be upgraded. Public Service has done preliminary studies on costs and this resolution intends to have three Delegation members form a committee that would start the talks for potential users. The private sector will not make a decision to locate facilities in Co  s County until a decision is made on the transmission lines. This resolution states that this money would be used to begin a study along with possible funds from Commissioner George Bald at DRED. Representative Hatch thinks it is a good idea to be pro-active.

Representative Tholl stated that the \$75,000 is coming out of the first PILT payment to the Unincorporated Places. With the money earmarked for the Unincorporated Places how can it be used for an energy study? Chairman Th  berge stated that Representative Tholl had a valid question as these funds belong to the Unincorporated Places. Sue explained that the Commissioners planned to credit the \$75,000 under Energy Revenue in the Unincorporated Places budget. The Delegation appropriates the funds for the Unincorporated Places and there is an offset for energy planning in the appropriations part of the Unincorporated Places budget. The Delegation as the town meeting for the Unincorporated Places has the authority to do that. Sue continued that the Delegation is the legislative body and the Commissioners are the governing body for the Unincorporated Places. Representative King stated that the landowners of the Unincorporated Places will be benefiting from this study in the long run. It is to their advantage. Representative Stohl, as state representative representing these two unincorporated places where these two wind parks will go, asked if there was any money from the rest of the County to help pay for this study. He is totally opposed to this. Commissioner Judd stated that he and Representative Stohl had a discussion regarding who will benefit from this study.

Chairman Th  berge read the resolution as follows:

#### RESOLUTION #1

Effective this twenty-second day of March, 2008 the County Delegation members resolve that the County shall pursue funding for an engineering study for the purpose of determining the potential cost of upgrading the electrical transmission system now serving Co  s County. It is further resolved that the Chairman of the Delegation shall appoint a three-member subcommittee of the Delegation to determine if such a study is appropriate and to recommend to the County Commissioners and Delegation at a future public meeting the cost of such a study and to fund it if in fact the subcommittee recommends this should be a County function.

This resolution further directs the County Commissioners to designate the \$75,000 now budgeted on page 42, account #06-09500-9702 entitled Energy Planning as the County's matching funds for the cost of such a transmission line study subject to the final vote of the County Commissioners and County Delegation if in fact a recommendation to move forward with such a study is made by the Delegation's subcommittee. The subcommittee shall seek any additional required funding from other governmental agencies and/or private sector entities.

Representative E. Merrick made a motion to approve this resolution, seconded by Representative Thomas. The roll call vote was 6-3. The motion passed.

Representative Remick stated that this resolution states that this is the County's matching funds - "matching" being the key word.

Commissioner Judd asked to speak to the Delegation. He informed the Delegation that he had received a certified letter from Mr. Wayne R. Urso a resident of Millsfield on Thursday. A copy of the letter was given to each member of the Delegation. This was a legal issue and Representative Ingersoll asked if the Delegation should go into executive session. Chairman Th  berge stated that he had nothing to hide and this letter would be discussed in the open. Chairman Th  berge stated that for budget purposes Mr. Urso's request was not received in a timely manner and secondly, public money is not used to pursue a personal matter. Chairman Th  berge wondered why would the Delegation use County funds to sue the County. Mr. Urso's request for a \$20,000 appropriation for legal services according to Chairman Th  berge's information is not warranted. Representative King stated that Mr. Urso's argument is with the government which is the County Delegation and the County Commissioners. When a private citizen has a problem with his government, he pays for his own expenses. Representative King continued as a matter of public record that last year the right wing of the party brought an ethics case against him due to his son's appointment as Administrative Judge of the Probate Court. He hired Attorney Charles Douglas to represent him and Representative King thinks this would be a conflict of interest since Attorney Douglas has already represented Representative King in another case. Attorney Douglas also represented the County in an Unincorporated Places case many years ago. Representative Ingersoll stated that Mr. Urso signed the letter as "Selectman of Millsfield". Is he in fact a Selectman? Commissioner Judd replied that he is a selectman for voting purposes only. The Commissioners are the Selectmen and the School Board of all the Unincorporated Places.



A motion was made by Representative Ingersoll that either the Chairman of the Delegation or the Chairman of the Board of Commissioners prepare a letter to Mr. Urso explaining their position on not appropriating \$20,000 and thanking him for his cooperation in the interest of Millsfield, seconded by Representative Stohl.

Representative King stated that the Delegation should look at the annexation of the Unincorporated Places. Millsfield wants change. The residents of Millsfield need to realize what will be at stake if there was annexation.

The roll call vote was 9-0. The motion passed.

Chairman Théberge asked if Sue would prepare the letter and Representative Tholl asked that it be noted in the letter about the possible conflict of interest.

Representative King announced that this would be his last County budget meeting as he is not running for re-election. He appreciated the opportunity to work with the members of the Delegation and the Board of Commissioners.

Representative Hatch asked if at the next Delegation meeting there could be an appointment of a sub-committee in regards to a feasibility study.

Representative Tholl made an announcement that as the Chairman of the Elected Officials Salaries Committee, there will be a meeting next month to discuss elected officials salaries for the next biennium. This needs to be done by May before the elected officials file for elected office.

Chairman Théberge asked if the letter that will be sent to Mr. Urso will be made public. Representative King stated that Mr. Urso can make it public if he so chooses.

With no other business to discuss, a motion was made by Representative Tholl, seconded by Representative Hatch, to adjourn the meeting at 1:30 p.m.

Respectfully submitted,  
Representative Evalyn Merrick, Clerk

COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
Friday, May 9, 2008 - 10:00 a.m.  
North Country Resource Center  
Lancaster, NH

Present: Representatives Robert Théberge-Chair; Evalyn Merrick-Clerk; Paul Ingersoll, Fred King, Bill Remick, Eric Stohl, John Tholl and Yvonne Thomas. Also present was County Commissioner Burnham "Bing" Judd; County Administrator Suzanne Collins; County Attorney Keith Clouatre; Sheriff Gerald Marcou; Berlin Nursing Home Administrator Jeannette Morneau; Nursing Hospital Administrator Laura Mills; Registrar Carole Lamirande; County Treasurer Donald Bisson; Administrative Assistant Linda Harris and members of the press.

Chairman Théberge called the meeting to order at 10:05 a.m. The roll was called by the clerk, Representative Evalyn Merrick. There were 8 members present.

Review & Approval of Minutes: Chairman Théberge asked for a motion to approve the minutes of the March 12 & March 22, 2008 meetings. A motion was made by Representative King, seconded by Representative Stohl. All approved on a voice vote 8-0.

Review & Approval of First Quarter Financials: Chairman Théberge took up the first quarter financial statements presented by the Commissioners. The expenditure totals were read for each fund.

Representative Stohl asked why there was a \$5 credit in the Nursing Hospital Specials. County Administrator Sue Collins explained that the company from which the electric beds were purchased last year gave the Nursing Hospital a \$5 credit on its January 2008 statement.

Representative King asked Sue how the food costs were affecting the Nursing Hospital operations. Sue responded that the facility is below the 25% expenditure for the first quarter of the year. Laura Mills has made some changes and is in the process of looking at pricing for different items. The Nursing Hospital is staying on budget.



Representative Remick asked about the Placement Prevention line item. Sue explained that these are funds from State of New Hampshire for the Children & Youth Program. These funds will not be received until the State's new fiscal year beginning in July and will not be approved for disbursement by the Incentive Funds Committee until next Fall.

Chairman Th  berge asked Sue about the milk prices. Sue stated that the prices have gone from \$22 per hundred weight to \$18. Expenses have increased, especially the cost of feed. Feeds have been prepaid through the end of May. Chairman Th  berge stated that it is estimated to increase by 15%. Sue stated that since the farm pre-purchases its feed, Blue Seal will be proposing a new contract for feeds for the rest of this year. Sawdust is also scheduled to increase from \$1 per cubic yard to \$5 per cubic yard effective immediately. Commissioner Judd stated that the farm manager is in the process of negotiating a deal with the vendor.

In commenting on the year-to-date expenditures for the Recycling Center, Sue remarked that the truck runs on diesel and the price has skyrocketed.

Chairman Th  berge continued with the revenue totals for each fund.

Sue reported that the MQIP (Medicaid Quality Incentive Payment) for both nursing homes had not been received as of March 31, 2008; however it was received around April 10. The total for both facilities was about \$560,000.

Representative King spoke about HB2 which has a \$5 million bonus for the nursing homes which was intended for the counties with the greatest proportion of elderly on Medicaid. All the worksheets distributed during the HB2 deliberations in the House and Senate last year showed that Co  s County would receive a credit of \$445,839. A new spreadsheet with a new distribution has surfaced. That spreadsheet reduces Co  s County's share of the \$1 million from \$445,830 to \$62,415. A meeting of the HB2 Commission will be held Tuesday, May 20, to discuss this issue. Representative King wanted the Delegation to be aware of this issue as it looks like the "big" counties stabbed the "little" counties in the back once again. Sue stated that she had spoken with Jonathan McCosh at Health & Human Services on Thursday and he assured Sue that the legislature's intent was to distribute that \$1 million based on a scaled per capita of people over the age of 65 on Medicaid. Mr. McCosh prepared the original spreadsheet and knows what the intent was. Sue stated that this issue is important not only for this year but next year there will be a \$2 million distribution based on need. Representative King stated that he spoke with John Wallace at HHS and Mr. Wallace denied knowledge of this new distribution. Representative King seemed to believe that the change occurred from the NHAC Commissioners' Council. Representative Stohl asked what the NHAC was doing regarding this issue as he firmly believes that the NHAC represents the "larger" counties. Sue received this new spreadsheet at the NHAC meeting on Friday, May 2. She agreed with Representative King that this new distribution was done by the NHAC Commissioners' Council to get buy-in for the larger counties. Originally there were two big counties that did not receive any funds from the \$1 million. Representative Stohl stated that the Delegation should not take this issue lightly. A letter from the Board of Commissioners and from the County Delegation stating that Co  s County will not sit still for this kind of stuff should be sent. Sue stated that Sullivan County is also getting the short of the stick and perhaps the Delegation could talk with members of their Delegation. Representative Stohl made a motion that a letter be sent to the HB2 Commission Chairman DeJoie expressing Co  s County's stand on this issue, it was seconded by Representative Ingersoll. All approved on a voice vote. Chairman Th  berge asked the time of the meeting on May 20 and Representative King replied 10 a.m.

Representative King also stated that the large counties that do a successful job with parental reimbursement would like to retain this program. Under the new law the State will take over this program. A bill will be on the floor next week stating that if the State recovers monies that were due to the counties initially that the money will go back to the counties. Co  s County has relatively few of these cases. If any of these parents are on any type of support program, the county cannot seek recoveries from them. This is another issue to watch closely.

Chairman Th  berge continued with the revenues.

Representative Stohl asked about the total Miscellaneous Income received. Sue explained that part of the figure is an arrangement with the State whereby HHS sends the County a quarterly refund on money saved in the Medicaid program on prescription drugs. The other item is the County participates in a federal program called the Retiree Drug Subsidy. Because the County provides health insurance to its retirees, the County can file for a refund of 28% of their drug costs paid by the County's health insurance provider rather than the Medicare D program. These figures were for the last quarter of 2007 and were not received until February and Sue credited the Miscellaneous Income line item.

Chairman Th  berge continued with the financial statements for the Unincorporated Places. There were no questions.

A motion was made by Representative King, seconded by Representative Remick to approve the 1<sup>st</sup> Quarter Appropriations and Revenues for all funds. All approved 8-0.

Corrected Resolutions for 3/22/08 Annual Budget Meeting:

Sue stated that she made a mistake on two of the resolutions at the March 22<sup>nd</sup> meeting. When she prepared the 2008 resolutions on March 22, she deducted the entire \$188,100 in adjustments approved at that meeting from appropriations. Actually \$56,800 should

have been added to revenue and \$131,300 subtracted from appropriations. This change in figures will not change the amount to be raised by taxes.

The changes in figures were as follows:

March 22, 2008 Resolutions		May 9, 2008 Resolutions	
Appropriations	\$28,987,250	Appropriations	\$29,044,050
Estimated Income	\$16,451,200	Estimated Income	\$16,508,000
County Tax	\$12,536,050	County Tax	\$12,536,050
Total Revenues	\$28,987,250	Total Revenues	\$29,044,050

#### **CORRECTED RESOLUTION #1**

Be it resolved by the Coös County Delegation duly convened on this ninth day of May, 2008, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2008, shall be **\$29,044,050**.

A motion was made by Representative King, seconded by Representative Stohl. The roll call vote was 8-0. The motion passed.

#### **CORRECTED RESOLUTION #2**

Be it resolved by the Coös County Delegation that the sum of **\$16,508,000** is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2008.

A motion was made by Representative Stohl, seconded by Representative King. The roll call vote was 8-0. The motion passed.

#### New Business:

*Sheriff's Department:* Chairman Th  berge stated there were questions regarding a new van for the Sheriff's Department. Sheriff Marcou explained that there was no new van; the only van that his department has is the van donated by Strafford County which has 160,000 miles on it. It did not cost the County a dime. At the moment, the Town of Gorham is using it as their van is out of use. Chairman Th  berge stated that he has urged people to call Sheriff Marcou with their questions and they choose not to. Sheriff Marcou stated that if anyone has questions about anything related to his department they should call him for an answer. The Sheriff's intent is to use this van when he has to transfer four or five people from the County Jail. Chairman Th  berge asked how many vehicles were part of the Sheriff's fleet. Sheriff Marcou replied one van; three SUVs and three Crown Vics.

On another issue, Chairman Th  berge has received two complaints from residents in the Village of Jefferson about the rate of speed driven by some of the Sheriff Department personnel. Sheriff Marcou stated that he would relay the message to his staff.

Representative Ingersoll asked if Sheriff Marcou could provide a chart of gas mileage he is getting for each vehicle at the next meeting. Representative King stated that the Delegation should let the Sheriff run his Department. There was some discussion regarding the Sheriff's vehicle.

Sheriff Marcou left the meeting at 10:45 a.m.

*Budget Transfers:* Sue Collins requested a budget transfer for the Corrections Department. She asked that \$1,500 be transferred from Prisons-Other Institution to Vehicle Expense as no funds were budgeted for the Outside Corporal's gas usage. The subcommittee members signed the transfer.

*Facility Fund - Request for Transfer:* Sue explained that when the plans were drawn up for the improvements to the heating system in W. Stewartstown she asked Dan Hebert to include in the pricing the cost of installing double wall plastic piping for the fuel lines from the building to the underground fuel tank. Sue continued that she had learned in August 2007 from the company that does the facility's annual underground fuel tank inspections that in 2009 a new DES rule will go into effect that will require the County to do this. It made sense to include it in the building project and not be digging up the landscaping in 2009.

Based on Sue's understanding of the upgrades that would be needed in 2009, Dan Hebert estimated a cost of \$6,972. When the DES inspector visited the site the week of April 7 for the oil line upgrade, he noted that many more things needed to be addressed. The proposal to add new oil lines, leak detection and sumps to the existing oil tank is \$25,004. The oil line work in the original base bid was \$6,972. The Board of Commissioners authorized Sue to request a transfer of \$18,032 from the Co  s County Facility Fund.



The items included in the \$25,004 were as follows:

- Site engineering and tank permitting;
- Morrison tank sump with adapter and fittings;
- Double walled oil piping with fittings and connectors;
- Duct pipe with duct boot and duplex bushing;
- Morrison manhole with adapters and fittings;
- Electrical pipe and fittings - all wiring to be explosion proof;
- Excavation and backfill;
- Concrete work for manhole stabilization;
- Pneumercator 2 channel tank monitor panel complete with tank and sump sensors; and
- Soil testing.

Sue explained that currently there is a balance of \$88,649.75 in the fund. Representative King asked if the Berlin Nursing Home also had to upgrade its system. Jeannette Morneau replied that it has already been done in Berlin. On a voice vote of 8-0 the Delegation approved the transfer from the facility fund.

*Discussion of 2008 Legislation:*

Representative King reported on HB1651. There was a law that passed in 2000 with a sunset in 2006 that allowed municipalities to vote at town meeting to give tax abatements on new industrial development. Last year, a bill (692) was introduced in the House to reinstate this law. The bill made it out of the House but the Senate killed it. Representative King was contacted again this year by some selectmen who urged him to introduce this legislation again. The Senate passed the bill this week and this may become law.

As a member of House Finance, Representative King worked on cutting the state budget this past week. When the issue of HB721 came up, the Governor wanted to lapse this money. The Finance Committee recommended that this money be kept in that line item and not turned over to the state. The money could ultimately be distributed to the nursing homes if a state plan amendment is approved by CMS.

Representative King was also concerned with hospital issues. There was \$50 million in budget cuts from the state payments to hospitals. This area needs to be watched closely. The hospitals in this area will probably be protected as they are designated as rural health facilities. Chairman Théberge stated that the Congressional Delegation is aware of this situation.

Representative King spoke of the issues at Sullivan County. They have been running a deficit for years and their taxes are increasing this year by 32%. The biggest factor is the \$1.5 million loss of nursing home revenue. This then falls back on the county taxpayers. Representative Stohl stated that according to their minutes the Commissioners and Delegation Members of Sullivan County were warned that there would be a deficit of \$111,603. The minutes showed a breakdown and stated that zero public money was going to the nursing home.

Representative Remick reported that his committee was successful in getting the Coös County Tax Credit for new jobs. It passed the House and the Senate Committee has approved it. This bill will be voted on next week.

*Report of Coös Economic Development:* Peter Riviere presented a report to the Delegation on the Coös Action Plan Steering Committee's Priority Action Steps as of April 30, 2008. *(A copy is on file.)*

Representative E. Merrick thanked Peter for his report however she stated that people are looking for a timeline. For example, a specific time as to when the broadband connection will happen. Peter stated that there are economic development announcements that should be made in the near future.

Peter thanked the Delegation for their continued support.

Representative King spoke on the Governor's Renewable Energy Issue. He was contacted by ISO about an upcoming meeting in Westborough, Massachusetts. They are looking at 12 energy projects in New England. This meeting narrowed it down to two New England specific case studies. The first study was off-shore or coastal wind and the second project was Northern New Hampshire and Northeast Vermont wind biomass imports. Northern New Hampshire (mainly Coös County) has been identified as having a potential for roughly 500,000 megawatts of commercially viable wind and 100,000 megawatts of biomass energy generation. Northeast Vermont also has significant wind power potential and some biomass potential. This will require significant upgrades of transmission lines south of Whitefield. Representative King stated that a qualified individual representing Coös County should have been at this meeting. The residents of the Unincorporated Places would benefit from these projects. The Delegation needs to get behind this transmission issue. He encouraged the Delegation members to look into this issue in the future. Representative Ingersoll asked if the County's lobbyist should look into this issue. Representative King replied that he had previously suggested that the County obtain an expert to represent Coös County.



*Salaries of Elected Officials:*

Representative Tholl reported on the subcommittee meeting that was held on Friday, May 2, 2008. He had received two requests: one from the County Attorney and one from the Registry of Deeds; the Sheriff was not looking for an increase; the County Treasurer was not looking for an increase and a recommendation was made from Representative Tholl in regards to the Chair of the Board of Commissioners.

Representative Tholl's recommendations were as follows:

- Increase the salary of the Chairman of the Board of Commissioners by \$500 due to his work on the timber taxes;
- The Registry of Deeds salary will remain the same;
- The County Attorney salary - an increase of \$4,200 which will bring his salary to \$63,000. This will bring him in line with other county attorney salaries.

Chairman Th  berge asked what was the County Attorney's current salary and Representative Tholl stated \$58,800. The nearest salary to his in other counties is \$61,950. This increase will still keep him on the lower end, but better. Chairman Th  berge had no problems with Representative Tholl's recommendations. A motion was made by Representative Tholl to increase salaries of the Chair of the Commission by \$500 and the County Attorney by \$4,200, seconded by Representative King.

Representative Stohl stated that he would abstain from the vote due to his relationship with the Chair. However he did not agree that the funds for this increase come from the Unincorporated Places. He did ask what the other two Commissioners did for the Unincorporated Places.

Representative E. Merrick stated that these increases need to be justified.

Representative King stated that these salaries need to be set now by law so the public will know the salaries if they run for office; however these salaries will not come into effect until the next budget season.

Representative Ingersoll stated that if the other two Commissioners do not do any work in the Unincorporated Places why not cut their salaries. Sue replied that the Board of Commissioners serves as the Board of Selectmen and the School Board for the Unincorporated Places. They cover many different municipal items on their monthly agenda. Chairman Th  berge stated that where the money comes, can be deferred to the next budget.

Representative Ingersoll stated that he has a hard time justifying the County Attorney's salary. The office of the County Attorney will not fall apart if he does not get a raise. Chairman Th  berge stated that as a County we try to keep salaries consistent with other counties. Representative Tholl stated that if salaries are not set now, the opportunity to do so will not arise again for another two years. He stated, "If you do not pay a good salary, you will not keep good people."

Representative Stohl asked to divide the question and the Chair accepted.

The first vote was to the increase of \$500 for the Chair of the Commission. The vote in the affirmative was 7-0 (with Representative Stohl abstaining.)

The second vote was to increase the County Attorney's salary by \$4,200 to \$63,000 effective January 1, 2009. The vote in the affirmative was 7-1.

A motion was made by Representative Tholl, seconded Representative King to keep all remaining salaries the same. All approved by voice vote 8-0.

The Delegation went into non-public session per RSA 91A:3 II (a) at 12:05 p.m. The Delegation came out of non-public session at 12:30 p.m. No action taken.

With no other business to discuss, a motion was made by Representative Tholl, seconded by Representative King, to adjourn the meeting at 12:30 p.m.

Respectfully submitted,  
Representative Evalyn Merrick, Clerk

COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
Friday, August 1, 2008 - 10:00 a.m.  
Coös County Nursing Hospital  
W. Stewartstown, NH

Present: Representatives Robert Th  berge-Chair; Evalyn Merrick-Clerk; Paul Ingersoll, Fred King, Scott Merrick, Bill Remick, Eric Stohl, John Tholl and Yvonne Thomas. Also present: County Commissioner Burnham "Bing" Judd; County Administrator Suzanne Collins; Sheriff Gerald Marcou; Berlin Nursing Home Administrator Jeannette Morneau; W. Stewartstown Nursing Hospital Administrator Laura Mills; Chief Deputy Keith Roberge; Administrative Assistant Linda Harris and members of the press and the public.

Chairman Th  berge called the meeting to order at 10:15 a.m. The roll was called by the clerk, Representative Evalyn Merrick. There were 9 members present.

Review & Approval of Minutes: Chairman Th  berge asked for a motion to approve the minutes of the May 9, 2008 meeting. A motion was made by Representative King, seconded by Representative S. Merrick. All approved on a voice vote 9-0.

Review & Approval of Second Quarter Financials: Chairman Th  berge took up the second quarter financial statements presented by the Commissioners. The expenditure totals were read for each fund.

Representative King asked if the federal funds appropriation pertained to the Fraser CDBG application. County Administrator Sue Collins replied that it was. The paperwork was submitted earlier in the week. Representative King asked if it was a two year commitment of \$1,000,000 as stated in the paper. Sue replied that there was an error in the paper and it is a one year commitment of \$500,000.

Chairman Th  berge continued with the revenue totals for each fund.

Sue Collins explained that there were two receipts which were not recorded for the two nursing homes - the Medicaid Quality Incentive Payments for a total of approximately \$550,000. The State was slower than usual in processing the payment. The year to date revenue for both nursing homes is closer to 50%.

Representative King asked if the HB2 credit had been received. Sue replied that it will be a credit on the July bill. She continued that everyone is in a transition phase in the state-county finance relationship and one of the counties is not satisfied with the transition; 9 of the 10 counties have signed the Memorandum of Agreement with the State.

Representative S. Merrick stated that the miscellaneous income line item was quite high. He asked where the funds came from and where could the County get more? Sue explained that the figure consisted of escheated funds and the retiree drug subsidy. Since the County provides the retirees health insurance and the retirees do not use the Medicare Part D program the County receives 28% of the retirees' prescription costs paid by health insurance.

At this time Sonja Sheldon requested if she could record the meeting. Chairman Th  berge stated that this was a public meeting and he had no objection to her request.

Chairman Th  berge continued with the revenues.

Chairman Th  berge questioned the recycling center revenues. Sue stated that any income that is received from the sale of commodities this year will be used to reduce the eight towns' share of the budget for next year.

Chairman Th  berge continued with the financial statements for the Unincorporated Places.

Representative King questioned why the actual timber tax revenues were so high compared to budget. Commissioner Judd stated that the County budgets low. Sue stated that all timber taxes have been paid for 2008. Representative Stohl stated that it is very difficult to estimate timber as many who file intents submit high estimates so they don't have to file a supplemental intent later on. A motion was made by Representative Tholl, seconded by Representative E. Merrick to approve the 2<sup>nd</sup> Quarter Appropriations and Revenues for all funds. All approved 9-0.

Old Business:

Representative King stated that back on March 22 the Delegation passed a resolution that the Chair appoints a 3 member subcommittee and to appropriate \$75,000 to pursue an engineering study to determine the potential cost of upgrading the electrical transmission system now serving Co  s County. Representative King made a motion to rescind this March 22 vote. Representative Stohl seconded for matter of discussion. Representative King continued that SB383 has since passed which establishes a commission



to develop a plan for the expansion of transmission capacity in the North Country. The commission will have two members of the House of Representatives appointed by the Speaker. He hopes that these two representatives are from this county. Chairman Théberge stated that he is hopeful that at least one member of the Delegation will be appointed to this Commission. Representative S. Merrick asked for clarification on whether the SB383 study was specifically for the North Country. Representative King stated that this bill is dedicated to the North Country. Representative Remick supported Representative King's motion. Representative Stohl asked what will happen to the \$75,000. Sue explained that it will become deferred revenue until Granite Reliable Power makes its first PILT payment in 2010 at which time the funds will be credited to Dixville and Millsfield. The \$75,000 will be deducted from the first expected payment of \$495,000. Representative Stohl continued that since the \$75,000 is part of the payment in lieu of tax why couldn't this amount be credited to Millsfield and Dixville now. Representative King stated that an assumption is being made that the Site Evaluation Committee will approve the application. He continued that until this application is approved the funds should remain where they are. Sue stated that the \$75,000 has been paid and is not due back to Noble regardless of whether the project is approved. Sue replied that under generally accepted accounting principles it is deferred revenue. Sue will contact the County's independent auditors for clarification. Chairman Théberge agreed with Sue. Representative Stohl stated that according to DRA it is a payment in lieu of tax which is revenue to Dixville and Millsfield. Chairman Théberge continued that there is an appropriate way to credit these funds. Representative King stated that the Delegation could vote and request the County Commissioners to investigate this further. Representative Tholl agreed with Representative Stohl that these funds should be credited to these Unincorporated Places sooner rather than later. A motion was made by Representative King, seconded by Representative Ingersoll to request that the Board of Commissioners obtain an opinion on the allocation of the \$75,000. All approved 9-0.

Chairman Théberge then requested a vote on the first motion made by Representative King, seconded by Representative Stohl to rescind the vote of March 22 to establish a subcommittee regarding the transmission lines and the use of \$75,000 for an Energy Study. All approved 9-0.

*New Business:*

- a. *Planning Board Re-appointments:* Chairman Théberge reminded the Delegation that Representative King has been the Delegation's appointee on the Planning Board for a long time and if anyone is interested in this seat in January they should let the Chair know.

Sue recommended the re-appointments of Rick Tillotson from Dixville and Ed Mellett of Groveton. Chairman Théberge asked about the length of terms and Sue replied three years. The Board of Commissioners approved these appointments and now it is up to the Delegation to act upon their recommendation. Commissioner Judd stated that the Board is looking for an alternate member. A motion was made by Representative King, seconded by Representative Tholl to approve the re-appointments of Rick Tillotson and Ed Mellett to the Coös County Planning Board. All approved 9-0.

- b. *Budget transfers:* Sheriff Marcou requested a budget transfer of \$6,000 from Deputy Court Attendance Salaries to Deputy Court Attendance Expenses due to the increased costs of mileage. The Sheriff stated that he has a bailiff who works 40 hours a week and lives in Vermont. Sheriff Marcou stated that the living arrangement was supposed to be short-term through last winter. He continued that these expenses are reimbursed by the State. Representative Ingersoll questioned the reimbursement for this deputy driving from St. Johnsbury every day. Sheriff Marcou explained that the State actually pays him indirectly. Representative Tholl asked how long this deputy has been residing in Vermont and how long does he plan on living there. Sheriff Marcou stated that the State has agreed to reimburse his mileage. Sheriff Marcou wants to keep this deputy as he works 40 hours a week. Representative King stated that not only will there be an increase in the expense, there will also be an offsetting increase in revenue. Representative Tholl stated that he has a concern that this deputy is claiming residency in New Hampshire and is residing in Vermont and State revenue is being used to pay him. This deputy will need to make a decision as to where he wants to reside. Chairman Théberge stated that this is an issue that should be handled by the Sheriff. A motion was made by Representative Tholl, seconded by Representative S. Merrick to approve the Sheriff's budget transfer. All approved 9-0.
- c. *2008 Legislative Wrap Up:* Chairman Théberge stated that it was a very busy and challenging year. He commended the members of the Delegation for voting as a block when it came to county issues.

There was discussion on the possibility of a call back to the Legislature due to the tornadoes in the southern part of the State.

Representative Remick stated that most of the North Country towns will receive a slight increase in their state funding for education this year and there will be no donor towns.

Representative Tholl stated that equally effective was Representative King's bill that allows municipalities to grant property tax breaks to new businesses as an incentive to locate in their towns.

Representative E. Merrick stated that Representative S. Merrick should be commended for the work he did on the Coös County tax credit bill.

- d. *2009 Proposed Legislation:* Chairman Théberge stated that he is trying to get a handle on the welfare situation specifically in the



Berlin area. There were some suggestions from some of the members of the Delegation. He thanked everyone for their support on the dilapidated buildings bill.

Representative S. Merrick stated that he is working on obtaining more fuel assistance for the North Country. Chairman Th  berge stated that the Governor has already doubled the amount that was available last year. Chairman Th  berge stated that USDA has programs to help with some energy issues. Representative Tholl continued that the elderly will be hugely impacted this winter. He urged everyone to keep an eye out for their neighbors.

Representative Tholl also mentioned that Representative E. Merrick had worked extremely hard on the younger driver license issue and he felt that she was shortchanged in the Senate. He will co-sponsor this bill with her once again.

*Report of Co  s Economic Development* - There was no report as Peter Riviere was out of state.

*Any other business:*

Commissioner Judd stated that the Board of Commissioners was requesting Delegation approval on a project that he has been working on. Commissioner Judd presented to the Delegation a layout of land which the County owns on Back Pond Road. He continued that the County had a survey done of a lot that appeared to be 80 acres in a deed. The survey resulted in a 59 acre parcel. A 7.2 acre part of this tract did not have marked boundary lines. He continued that the property owners on both sides of the parcel have logged this parcel at some point. The Board of Commissioners is recommending quitclaiming this parcel to abutter Marc Rancourt and he would pay all fees to prepare the deed. Commissioner Judd explained that the only way to access this parcel is through an old town road which is now discontinued. This parcel is basically land locked. Representative Ingersoll asked if there was a deeded right of way and Commissioner Judd explained it is through the discontinued road. Sue explained that this parcel does not even appear on the Town of Stewartstown tax maps. Commissioner Judd stated that the conveyance of 7.2 acres may require subdivision approval from the town. Representative King stated that a lot line adjustment could also be done. However he did not think that adverse possession by the abutter could be used against a unit of government. Chairman Th  berge asked why only one property owner was being offered the land and not the other. Sue explained that Mr. Rancourt is the most recent property owner who cut on this land.

Representative E. Merrick asked the difference between a quitclaim deed and a warranty deed. Representative Remick explained that when a warranty deed is issued the property owner warrants that this piece of property is free and clear. A quitclaim deed is when you convey physical possession of a piece of property but do not warrant that it is free and clear of all liens.

Representative King stated it should be kept in mind that competitive bidding will be needed on any sale of property. He continued that the Delegation passed a resolution to look into the possible sale of land in order to help with the debt on the new addition to the nursing hospital. He continued that the 7.2 acres is a different situation but it should be kept in mind for future discussions if the County Commissioners propose to sell any other parcels. Commissioner Judd stated that this piece of land has no value to the County. Commissioner Judd also added that the Delegation approved the Commissioners' looking into selling land and that is what is being done.

Commissioner Judd continued that there was another parcel of land, 5 acres, which has been clear cut that is also off Back Pond Road. This lot may have a potential buyer. Chairman Th  berge asked if the intent of the buyer was known. Representative King stated that this is not relevant at the time.

Representative King suggested that before the Commissioners go any further with selling land they should obtain two professional appraisals. These appraisals should come from professionals with no ties to this town.

Representative Stohl asked why the 7.2 acre lot was only being offered to one abutter and not the others. Representative S. Merrick reiterated that as of right now this lot belongs to the County. He also asked how much money per year comes from this lot and Sue replied zero. Representative S. Merrick followed by asking if this piece of property is valuable to the County. Commissioner Judd replied that if this piece of land had a direct access it would be valuable.

Mr. Rick Samson, resident of Stewartstown, asked if the discontinued road was subject to gates and bars or did the town close the road. Sue Collins replied that according to Back Pond resident Emily Haynes the town discontinued the road at a town meeting in 1946. Mr. Samson stated that this is a valuable piece of property as there is access to it. Commissioner Judd showed him the map and there was some discussion. Mr. Samson stated that Representative King's suggestion to have the land appraised is a good idea. He continued that if the landowners surrounding this lot have been cutting the wood on this lot they should not be given the land. The County should keep the land or sell it but not give it up. Chairman Th  berge explained that Representative King had suggested that the five acre lot be appraised not the 7.2 acre lot. Representative King replied that he had no problem with both lots being surveyed. He did not realize that there would be an issue referring to gates/bars versus the "discontinued" road. Chairman Th  berge asked if the County needed to act on this subject today. Representative S. Merrick suggested waiting and researching this issue further. There was continued discussion on the gates/bars issue. Mr. Samson stated that according to the Town of Stewartstown Subdivision Regulations if one subdivides a piece of land a class 6 or better road needs to be built to access the furthest piece of

property. Representative King suggested as an option a 99 year lease at a rate of \$1/year on the 7.2 acre parcel. Chairman Th  berge stated that the Delegation would wait to vote on this issue and asked that the Commissioners investigate this issue further. Commissioner Judd stated that the Commissioners would look into this further and would get the information to the Delegation for the next quarterly meeting.

Sonja Sheldon asked when a line item could be added to the budget. Commissioner Judd replied the end of October. Chairman Th  berge asked which Commissioner was up for re-election. Commissioner Judd replied himself and Commissioner Grenier.

Mr. Samson asked if someone had been appointed as the overseer of the Unincorporated Places and what their entire salary was. Chairman Th  berge replied that no appointment had been made and the line item was in the budget for future discussion. Sue Collins stated that she was the Administrator of the Unincorporated Places at this time.

Mr. Samson asked if the members of the Delegation and the County Commission were aware of Noble's issues in New York and Connecticut. Chairman Th  berge stated that they were. Representative King stated that the application for the 99 Megawatt Wind Park has been filed with the Site Evaluation Committee and the application is being reviewed by the members of the Committee as well as the Attorney General. The planning board has had several meetings with Noble and the planning board has several regulations that Noble needed to comply with.

Representative S. Merrick stated that if any members of the public had suggestions on how to cut spending, those suggestions and comments would be accepted at any time.

Chairman Th  berge asked what the procedure would be for the ribbon cutting. Sue replied that everyone should meet on the first floor at 12 Noon.

A motion was made by Representative King, seconded by Representative Tholl at 11:43 a.m. to adjourn the meeting. All approved on voice vote.

Respectfully submitted,  
Representative Evalyn Merrick

CO  S COUNTY DELEGATION  
QUARTERLY MEETING  
Wednesday, October 29, 2008 - 10:00 a.m.  
North Country Resource Center  
Lancaster, NH

Present: Representatives Robert Th  berge-Chair; Evalyn Merrick-Clerk; Paul Ingersoll, Fred King, Scott Merrick, Bill Remick, Eric Stohl, John Tholl (*arrived at 10:25*) and Yvonne Thomas. Also present: County Commissioners "Bing" Judd and Paul Grenier; County Administrator Suzanne Collins; Sheriff Gerald Marcou; Berlin Nursing Home Administrator Jeannette Morneau; W. Stewartstown Nursing Hospital Administrator Laura Mills; Chief Deputy Keith Roberge; Administrative Assistant Linda Harris; Registrar Carole Lamirande, Peter Riviere and members of the press and the public.

Chairman Th  berge called the meeting to order at 10:04 a.m. The roll was called by the clerk, Representative Evalyn Merrick. There were 8 members present.

Review & Approval of Minutes: Chairman Th  berge asked for a motion to approve the minutes of the August 1, 2008 meeting. A motion was made by Representative King, seconded by Representative S. Merrick. All approved on a voice vote 8-0.

Review & Approval of the Third Quarter Financials: Chairman Th  berge took up the third quarter financial statements presented by the Commissioners. The expenditure totals were read for each fund.

Chairman Th  berge asked for clarification in regards to the federal funds line item. Sue Collins explained that these were funds expended for the Community Development Block Grant for Fraser in Berlin for a new boiler. The remaining \$11,000 will be used for the County's audit as a more extensive audit will be required this year under the Single Audit Act due to the CDBG funding.

The Chair continued with the revenues. Chairman Th  berge asked why the percentage of taxes received was so low. Sue replied that the County Taxes are due December 17<sup>th</sup>. Sue also explained that at the Recycling Center the sale of commodities has been quite high. There is no income budgeted for these line items. Funds from commodity sales are used to decrease the participating towns' shares in next year's budget.



Sue clarified that as of September 30 the two nursing homes had not yet received the Medicaid Quality Incentive Payments. If full accrual accounting had been used on September 30, the percent received for the West Stewartstown facility would be 76.55% and the Berlin facility would be at 79%.

Chairman Thérberge continued with the financial statements for the Unincorporated Places.

A motion was made by Representative King, seconded by Representative E. Merrick to approve the 3<sup>rd</sup> Quarter Appropriations and Revenues for all funds. All approved 8-0.

Old Business: Representative King reported that he and Representative Remick sit on the SB383 committee and at a recent meeting obtained a report on the status of wood availability in Coös County. This in depth report was prepared by LandVest, Inc. who was retained by the North Country Council to conduct a study of low-grade timber availability for a hypothetical facility in Coös County. Representative King stated that Coös County supports biomass as well as wind power development. This study indicated that a lot of land is out of use for wood supply. Under the normal conditions, there are about .64 million green tons of low-grade wood available in the study area. Based on this report, Representative King continued that the development of both biomass and wind power must be continued.

Representative King also gave an update on the status of the transmission lines. He reported that the estimates of the cost of the transmission line update is not only for the Coös loop but all upgrades needed all the way down to Massachusetts. The cost will need to be shared. Noble Environmental Power plans on providing \$100,000 for upgrades. Representative King has spoken with the PUC and the cost to consumers could be 1½ to 3% on their utility bills. \$200 million will take care of the whole deal - from Coös to Massachusetts. The committee will be meeting next month and Representative King anticipates that the recommendation will be to further study this study.

New Business:

- a. *Medicaid Bed Tax: Request to Waive Line Item Over-Expenditure:* Sue reported that in June, Coös County received the Proportionate Share Payments for both of the nursing homes. At the end of the April-June quarter while preparing the Nursing Facility Quality Assessment Return (5.5% Bed Tax Return) one of the counties questioned if ProShare funds could be included in the claim. As a result of this question, Jim Fredyma, Business Manager at the NH Department of Health & Human Services determined that the ProShare should be included in the claim. The returns for both nursing homes were prepared on October 3 for the July-September quarter. This means that the County paid 5.5% tax on \$383,922 for West Stewartstown (\$21,115) and 5.5% tax on \$551,097 for Berlin (\$30,310). The \$21,115 additional tax was charged to the Provider Assessments line item in the Nursing Hospital budget and the \$30,310 was charged similarly in the Nursing Home budget. When the budget was prepared, these additional payments were not anticipated. The flip side is that generally for every dollar paid in tax, the Medicaid Quality Incentive Payment (MQIP) received is 2½ times higher than the payment. In exchange for an additional \$51,425 in taxes, Coös County should receive \$128,560 in revenue for a net gain of \$77,135.

The Bed Tax (Provider Assessment) line item in both nursing homes is not over-expended at this time. However, the unplanned payments of \$21,115 in West Stewartstown and \$30,310 in Berlin means those line items will be over-expended when the last quarterly returns are filed after December 31. That is why the Commissioners are requesting to waive the over-expenditure resolution on these two line items. A motion was made by Representative King, seconded by Representative Thomas to waive the requirement of line item transfers for the two provider assessment line items this one time. *Representative Tholl joined the meeting at this point.* All approved 9-0.

- b. *Dixville: Request to Waive Line Item Over-Expenditure:* Sue explained that in July the Commissioners requested a budget transfer in Dixville of \$10,000 for special education services. At the end of the school year in June, the County received an invoice from the Colebrook School District for \$10,155 for a one-to-one aide for a child in Dixville. The district had not notified the County all year about this need.

At that time, the Delegation's Over-expenditure Committee approved a transfer of \$10,000 which included all of the \$5,000 contingency account and \$5,000 from the Dixville Elementary Education line item. Therefore at year end Dixville will be short \$2,721.16 in Elementary Education; Dixville will be short \$2,324.92 in Secondary Education; Dixville will be short \$3,552.87 in Special Services for a total of \$8,598.95.

Sue asked for a budget transfer waiver for these line items as there are no other funds available to cover this unexpected cost. Representative Ingersoll asked if a letter could be sent to the school districts to remind them that the County must be notified in advance of additional costs. Sue replied that a letter will be sent to the superintendents at the Colebrook and Gorham School Administrative Units. Representative Stohl asked where the money will come from and Sue replied that Dixville will have a deficit this year. Representative S. Merrick asked if the extra funds from the bed tax could be used to cover this deficit. Chairman Thérberge replied that funds from the nursing homes cannot be used for the Unincorporated Places. A motion was made by Representative Remick, seconded by Representative Ingersoll to approve this one-time waiver request for the cost of the one-to-one aide in the amount of \$8,598.95. All approved 9-0.



- c. *Sale of Real Estate:* A motion was made by Representative King, seconded by Representative Ingersoll to go into non-public session under RSA 91-A3: II (d). All approved 9-0. Representative S. Merrick was excused from the meeting. A motion was made to come out of non-public session by Representative King, seconded by Representative Ingersoll. All approved 8-0.

*Issue of Quitclaim Deed:* Commissioner Judd requested that the Delegation authorize the County Commissioners to quitclaim a 7.2 acre parcel off Back Pond Road. This issue was previously discussed at the August 1<sup>st</sup> meeting. He stated that the lot has been surveyed and taxes have been paid on this parcel by other property owners since 1946. Commissioner Judd requested that the 7.2 acres be quitclaimed to the current owner Marc Rancourt of W. Stewartstown. A motion was made by Representative King, seconded by Representative Ingersoll to quitclaim the 7.2 acre parcel to Marc Rancourt of West Stewartstown. All approved 7-1.

*Sale of County Land:* Commissioner Judd requested authorization from the Delegation to solicit bids on a five acre parcel on the corner of Back Pond Road and Route 3 in W. Stewartstown. A motion was made by Representative King, seconded by Representative Stohl to authorize the Board of County Commissioners to solicit bids on the five acre parcel on the corner of Back Pond Road and Route 3 with the intent to come back to the Delegation for authorization of the sale. All approved 8-0. Commissioner Judd indicated that the land would be surveyed prior to it being recommended for sale.

- d. *Handicapped Vans for Nursing Homes:* Commissioner Grenier reported to the Delegation that the County is looking into purchasing handicapped-accessible vans in 2009 for each of the nursing homes. He is in the process of working with three to four vendors on the handicapped conversion quotes. Many vans could be purchased at auction and save the County money. Each van may have between 10,000 to 12,000 miles. Commissioner Grenier stated that further vehicle needs will be discussed with the administrators. He wants to make sure that these needs are met. Representative King stated that if this happens in the next 30 days a meeting of the Delegation will be required to authorize the purchase. Commissioner Grenier stated that these vans will be included in next year's budget. However he wanted the Delegation to understand that the County Commissioners will likely waive the bid process. These vans would be sold to the County at cost and will then be driven to the conversion center. Representative E. Merrick asked if the cost of the vans and conversion will be in the next budget. Commissioner Grenier stated that he would have the price of the conversion; but the price of the vans will be an estimate as auction prices fluctuate. Representative King stated that he was willing to waive the bid process in order to save the County some money. Commissioner Judd stated that he was skeptical as he did not want to show favoritism. Chairman Th  berge replied that this will be saving the County taxpayers money. Commissioner Grenier stated that there could a request for bids on new vans with the condition of refusing any or all bids. This would provide a price comparison. Representative Stohl asked how anyone could bid on used vans. Commissioner Grenier stated that it was not possible; however bids on new vans could be requested. Representative Tholl stated that he could support this as it would remove the perception that the County is not singling one business, a business that employs a County Commissioner. Chairman Th  berge asked for a show of hands in favor of the Board of Commissioners continuing their work. The show of hands was in approval.
- e. *Budget Transfers:* Sheriff Marcou requested a budget transfer in the amount of \$1,000 to vehicle repairs from new equipment. A motion was made by Representative King, seconded by Representative Ingersoll to approve the Sheriff's budget transfer of \$1,000.

Jeannette Morneau requested the following transfers for the Berlin Nursing Home:

- \$4,300 from PT health insurance to Dietary health insurance;
- \$1,600 from HIM (*Health Information Management*) office supplies to HIM health insurance;
- \$1,400 from Administration health insurance to Activities health insurance; and
- \$1,000 from Administration supplies & expense to Medical Director.

Sue Collins explained that the July 1, 2008, health insurance increases were not budgeted in 2008 due to the amount to be raised by taxes. Sue had explained that some health insurance line items were not always expended and it was hoped that there would be sufficient funds to cover the increase effective July 2008. This request for transfers is showing the effect of these increases on individual departments. A motion was made by Representative Tholl, seconded by Representative Thomas to approve the budget transfers. All approved 9-0. The transfers were signed by the committee members.

Representative E. Merrick left the meeting at 11:30.

*Report of Co  s Economic Development:* Peter Riviere presented a report to the Delegation on the CEDC activities in the last year and the revolving loans. (*A copy of the report distributed is on file.*)

*Any other business:*

Chairman Th  berge reported that he had been queried by certain people as to what happens to used vehicles from the Sheriff's Department. He stated that people believe that these used vehicles are brought to the State Prison for repairs and that the County pays for these repairs and then the vehicles are sold to staff for \$1. Sheriff Marcou explained that there was an old 1984 Dodge pickup given to the department by Strafford County. The Sheriff stated that he did not want the vehicle due to its poor condition.

The Board of Commissioners suggested that it go out for bid in two newspapers which it did. The highest bid was \$100 and was sold to Keith Roberge's father-in-law. Sheriff Marcou stated that the State Prison works on the cruisers at no cost to the County. Chief Deputy Roberge welcomed the Delegation members to stop in at anytime if they have questions regarding the Sheriff's Department.

Representative King stated that he had received a letter from Commissioner George Bald of the Department of Resources and Economic Development stating that the DRED would be examining the market value of the camp site leases at Nash Stream Forest. Commissioner Judd stated that the Lyme Timber land in Pittsburg, Clarksville and Stewartstown was up for sale and that bid requests were sent to 12 companies. Plum Creek has been mentioned as an interested party. Commissioner Bald stated that the State of NH has the right of first refusal on these lands. Peter Riviere asked if there were any long-term production commitments to these lands and Commissioner Judd responded until 2015.

A motion was made by Representative Ingersoll, seconded by Representative King to adjourn the meeting at 11:40 a.m. All approved on voice vote.

Respectfully submitted,  
Representative Evalyn Merrick  
and Administrative Assistant Linda A. Harris

COÖS COUNTY  
DELEGATION MEETING &  
PUBLIC HEARING  
2009 PROPOSED BUDGET  
Saturday, December 6, 2008 - 9:00 a.m.  
Coös County Nursing Hospital - W. Stewartstown, NH

Present: Representatives Robert Th  berge-Chair; Evalyn Merrick-Clerk; William Hatch (*arrived at 10:16*), Paul Ingersoll (*arrived at 9:40*), Lucy Mears, Larry Rappaport, Bill Remick, Herb Richardson and Eric Stohl. Also present: County Commissioners "Bing" Judd, Paul Grenier and Tom Brady; County Administrator Suzanne Collins; Sheriff Gerald Marcou; Co  s County Nursing Home Administrator Jeannette Morneau; Co  s County Nursing Hospital Administrator Laura Mills; Chief Deputy Keith Roberge; Administrative Assistant Linda Harris; Registrar Carole Lamirande; County Treasurer Donald Bisson; County Treasurer-Elect Fred King; County Attorney Keith Clouatre (*arrived at 9:24*); County Attorney-Elect Robert Mekeel; Victim/Witness Advocate Jessica Adair; representatives of outside agencies; a member of the press and the public.

**DELEGATION MEETING**

Chairman Th  berge called the meeting to order at 9:03 a.m. The roll was called by the clerk, Representative Evalyn Merrick. There were 7 members present. Chairman Th  berge took a moment to introduce the new members of the Delegation: Representative Herb Richardson, Representative Lucy Mears and Representative Larry Rappaport.

Review & Approval of Minutes: Chairman Th  berge asked for a motion to approve the minutes of the October 27, 2008 meeting. A motion was made by Representative E. Merrick, seconded by Representative Stohl. All approved on a voice vote 7-0.

Other Business:

Chairman Th  berge presented Resolution #1, which called for approval from the Delegation to authorize the County Treasurer to borrow in anticipation of 2009 taxes. County Treasurer Donald Bisson was present. A motion was made by Representative Stohl, seconded by Representative Rappaport to approve Resolution #1. There being no discussion a vote was taken on Resolution #1. All approved 7-0. Resolution #1 reads as follows:

**Resolution #1**

Be it resolved by the Co  s County Delegation duly convened on this sixth day of December, 2008, that since the monies in the treasury of the County of Co  s are insufficient to meet the demands upon the same and the sum of Seven Million Seven Hundred Fifty Thousand Dollars (\$7,750,000) being the projected amount necessary for the purpose of operating the county for the Fiscal Year 2009, the Co  s County Treasurer is hereby authorized to borrow up to \$7,750,000 upon order of the County Commissioners pursuant to RSA 29:8.

Chairman Th  berge presented Resolution #2, which called for authorization for Co  s County to pay 2009 expenses for the first quarter. A motion was made by Representative Stohl, seconded by Representative Mears to approve Resolution #2. There being no discussion a vote was taken on Resolution #2. All approved 7-0. Resolution #2 reads as follows:

**Resolution #2**

**Authorization for Co  s County to pay 2009 Expenses  
(RSA 24:15)**

Due to timing differences, the County operates without an approved operating budget during the months of January,



February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$7.3 million dollars.

RSA 24:15 states that no County Commissioner or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

I move that we, the County Convention, authorize the County to spend up to \$7.3 million for 2009 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2009 budget. Further that the \$7.3 million be allocated proportionately to the line items based on the 2008 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/08.

Planning Board Appointment: A motion was made by Representative Richardson, seconded by Representative Remick to approve the Board of Commissioners' recommendation of appointing Fred King to the vacant alternate position on the Coös County Planning Board. All approved on a voice vote in the affirmative.

### PUBLIC HEARING

Commissioner Judd led the assembly in the "Pledge to Allegiance". The public hearing began at 9:10 a.m.

Sue Collins, County Administrator welcomed everyone to the public hearing on the county budget being recommended by the three County Commissioners - Commissioners Judd, Grenier and Brady.

The newly elected State Representatives to the Coös County Delegation were welcomed: from District 1, The Honorable Larry Rappaport; from District 2, The Honorable Herb Richardson; and from District 4 the Honorable Lucy Mears. Sue also welcomed County Attorney-elect Robert Mekeel and County Treasurer-elect Fred King.

Sue thanked Representatives John Tholl and Fred King for their many combined years of service here and in Concord. On the County level, Sue thanked County Treasurer Donald Bisson for his many years of service as Treasurer and County Attorney Keith Clouatre for his services to Coös County first as Assistant County Attorney and then as the elected County Attorney for the past two years.

Sue explained the 2008 budget development process that began in September. Sue stated that the goal in conducting a public hearing on the budget is to provide information to the public about county services and programs funded with their property tax dollars and how much the Commissioners project those services will cost in 2009. It also gives members of the Delegation, the Commissioners and other elected officials the opportunity to hear input from the public, from the city and from the towns in the county.

She explained that the State Constitution or State law requires certain county operations. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a Treasurer, Commissioners, a Department of Corrections, the Unincorporated Places and the State Assistance Programs where basically the county functions as tax collector for the State of NH.

Sue explained that the statutory role of the County serving as tax collector for the State of NH changed considerably in 2008. At the conclusion of the legislative year in 2007, the legislature adopted a state budget that made major changes to the State-County financing relationship. The details of that change were included in HB2 and this is the first budget presented that reflects the effects of that major shift in the programs paid by the County and the State for needy individuals.

The law now requires counties to fund 50% of the cost of all services to any citizens who qualify for nursing home level of care and Medicaid regardless of where they live – be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care or assisted living facility or even in their own homes. The two key elements to being approved for Medicaid services are qualifying for nursing home level of care and meeting the state's Medicaid financial guidelines. The guiding principle at the NH Department of Health & Human Services is to provide a continuum of care for the County's needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. The two programs included in the State-County relationship as a result of HB2 are Home & Community Based Care and Intermediate Nursing Care. HB2 established a cap on the County liability in State Fiscal Years 2009 and 2010.

Sue continued that up until July 1, 2008 the County paid for 25% of Home & Community Based Care, 25% of Intermediate Nursing Care and 25% of Provider Payments. It also paid 50% of aid to those who qualify for Old Age Assistance and Medical co-pay; and Aid to the Permanently and Totally Disabled with the Medical co-pay. Another program that was eliminated in HB2 is known as the State Phase Down Contributions, the Medicare Part D program that began on 1/1/06. For those county citizens who were "dual eligible" – meaning eligible for both Medicaid and Medicare, the State and the County were required to reimburse the federal government 90% of the prescription drug savings to the State Medicaid program since Medicare began covering prescription drugs. Prior to July 1, 2008 the law also required the County to pay 25% of court ordered costs for services to children under the care and protection of the Division of Children, Youth and Families. Those costs are now deleted from the budget.



The County's role in its services to certain needy citizens really changed with HB2. The County has moved from providing services to children and the disabled to specializing in services for the elderly. That responsibility and the obligation to the elderly citizens is included in funding that 50% share of Home & Community Based Care and Intermediate Nursing Care as well as operating two county nursing homes.

Sue continued with the programs that are not required by the Constitution or State law. These traditional programs include:

- The County Nursing Homes;
- Victim/Witness Program;
- UNH Cooperative Extension;
- Coös County Conservation District;
- Other Special Appropriations for Senior Meals, RSVP, Food Pantry, Response Program, Alzheimer's' Partnership, Elderly Day Care Programs, North Country Transit and Medical Transportation, Coös Economic Development;
- The County Farm;
- The Recycling Center; and
- The Transfer Station.

She explained that the role of the County in operating nursing homes is not in State law nor is it in the Constitution. Years ago, all ten counties in New Hampshire recognized the need of certain poor citizens for long-term care.

For the benefit of newly elected state representatives, Sue briefly explained the County's dual role in the NH Medicaid Program: COÖS COUNTY NURSING HOSPITAL AND COÖS COUNTY NURSING HOME ARE PAYEES - The two nursing homes are paid by the State of NH for all their nursing home residents who qualify for Medicaid - that is about 85% of residents. At the end of each month, the two nursing homes bill the State of NH Medicaid program for care. The Berlin Nursing Home bills \$141.76 per day; the Nursing Hospital in West Stewartstown bills \$143.29 per day. The State subtracts any income the residents receive from Social Security, pensions and any other monthly income. The State then pays the balance. Sue explained that the facilities did receive some encouraging news this week from the State of NH:

- The Medicaid rate for Coös County Nursing Hospital will increase \$4.13 per day in January, meaning the potential for an increase of \$100,000 to Nursing Hospital Revenue in 2009;
- The Medicaid rate for Coös County Nursing Home will increase \$1.71 per day in January, meaning the potential for an increase of \$53,000 to Nursing Home Revenue in 2009.

HB2 also directed the State to explore another federal funding system - it is known as Certified Public Expenditures. The NH Department of Health & Human Services has agreed to join forces with the NH Association of Counties to engage an independent Medicaid funding expert to study the implications for county taxpayers of changing the NH State Medicaid Plan whereby counties would claim federal matching funds on operating deficits.

COÖS COUNTY IS A PAYOR - On a monthly basis the State invoices the counties for 50% of all Medicaid costs for any citizen of the County who has been approved by the State to receive Medicaid qualifying services in Nursing Homes or in the Home & Community Based Care program. State law caps the county financial exposure in these programs. The other 50% of costs is paid by the federal Medicaid program.

Sue explained a pie chart that showed the breakdown of the county tax allocation. In order to allocate the \$11,877,150 county tax, Sue took the 2009 proposed appropriations and deducted any offsetting revenue for each program and also deducted the share of the \$1,823,000 projected surplus generated by each program.

The result was as follows:

- Approximately \$9,026,500 - or 76% - of the 2009 county tax is for elderly programs - what the county sends to the State and the Medicaid deficits in nursing homes;
- Approximately \$1,714,000 - or 14% - is raised for the Department of Corrections; another \$40,300 for the farm deficit as the farm is a worksite for inmates;
- \$750,000 for all the constitutional functions which is 6% of the county tax; and
- The balance of \$550,000 - or 4% - goes to fund so-called traditional programs like Victim/Witness, Extension, Coös County Conservation District, and the Outside Social Service Agencies and Coös County Economic Development.

The budget presented includes a 3% Cost of Living increase for county employees.

The County has two signed Collective Bargaining Agreements - one with a union at the Nursing Home in Berlin and another with a union at the Department of Corrections. Both are 3-year agreements. The Cost of Living Adjustment approved for 2009 is 3%. 2009 is also the final year of these agreements.

Some of the costs associated with the wage increases include social security that remains 7.65% of payroll, workers' compensation with a slight rate decrease, and NH Retirement that has gone up for the period July 1, 2009 through June 30, 2011.

Group	Current	Effective 07/01/09	% of Change
Group I Employees	8.74%	9.09%	4.0%
Group II Corrections	11.84%	12.68%	7.1%

The only item not included in the proposed budget was a health insurance rate increase because there was no rate information at the time the budget was developed. However, last week Sue received notification that the "Not to Exceed Rate" increase for July 1, 2009 is 9.8%. Included in the early rate projection was an offer that if the County Commissioners agreed to participate in some wellness and preventative education programs, that rate would be cut by 2.0%. That would bring the "Not to Exceed" rate down to 7.8%.

Sue explained the projected surplus of \$1,823,000 - compared to \$1,050,000 in 2008.

***2008 Savings on Expense Budget:***

Coös County Nursing Hospital	\$200,000
Coös County Nursing Home	\$100,000
Register of Deeds	\$8,000
Sheriff's Department	\$10,000
State Programs - Based on New State Billing	\$650,000
Children & Youth Services	\$50,000
Corrections	\$125,000
Cooperative Extension	\$10,000
Interest - Short Term Notes	\$50,000

Total Estimated Funds Lapsing to Surplus	\$1,203,000
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***2008 Revenues Exceeding Projections:***

ProShare	\$35,000
Coös County Nursing Hospital	\$50,000
Coös County Nursing Home Revenue	\$200,000
Register of Deeds	\$20,000
Refunds Retiree Drug Subsidy	\$15,000
County Farm - Milk Sales	\$50,000

Total Estimated Additional Revenue	\$370,000
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Release of \$250,000 A/P for Intermediate Nursing Care	\$250,000
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<b><i>Net Estimated Surplus</i></b>	<b>\$1,823,000</b>
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Representative Richardson asked if the \$650,000 from HB2 would also be part of the 2009 budget. Sue replied this was a one-time occurrence.

Sue concluded that the total 2009 County Budget was \$28,645,650; the current 2008 approved budget is \$27,886,750 which is an increase of 2.7%.

Originally, the result of these best estimates and calculations was that the amount to be raised by taxes was projected to drop from \$12,536,050 to \$11,877,150 - a reduction of \$658,900 or 5.3%. With the new information received this week about the nursing home Medicaid rates, another \$150,000 will be added to projected revenues and decrease the amount to be raised by taxes another \$150,000 resulting in the first revision in the amount to be raised by taxes of \$11,727,150 - a reduction of \$808,900 from 2008 or a cut of 6.5%.

Sue explained that the budget hearing was also about a county that is the local government for 23 unincorporated places where people live, harvest timber, operate large and small businesses and recreate. The County has presented a budget for the Unincorporated Places since the 1980's. Throughout the years, services have increased and the line items in the budget continue to be added each year. At year-end, the County always prepares worksheets that allocate all the revenues and expenses to each individual unincorporated place. The County's independent auditors, Mason & Rich Professional Association of Concord verify all of the work and produce year-end financial statements for each place. This year this budget has been taken to the next level - an appropriation budget and an estimated revenue budget for each place.



There are 20 unincorporated places with budgets: the other three - Cutt's Grant, Hadley's Purchase and Low & Burbank Grant are 100% property tax exempt as they are wholly owned by the United States Department of the Interior.

There are only two cost centers in the Unincorporated Places budget that are shared by all the Unincorporated Places with taxable property - General Government and Planning/Zoning. Sue developed a General Government and Planning/Zoning Budget for the Unincorporated Places. Those two cost center budgets were then allocated to each unincorporated place based on each place's proportionate share of the total equalized value of the unincorporated places. This equalized value is determined annually by the NH Department of Revenue Administration. Sue continued that she would show the Millsfield budget during her presentation as there were residents of that Unincorporated Place present.

The presentation of the 2009 proposed budget began.

Prior to beginning the budget presentation on the Nursing Hospital, Sue stated that when the 2008 Addition was built the Delegation had authorized the Board of Commissioners to look into the possibility of the sale of bed licenses. Sue reported that there have been discussions with Carroll County that is interested in purchasing beds from Coös County if the Carroll County Delegation approves building a new nursing home. Carroll County is in the under-bedded section of the state and the Carroll County Commissioners are interested in purchasing 12 beds from Coös County. This would reduce the license in W. Stewartstown to 85. The funds from this sale would be used to pay off part of the long-term note for the nursing hospital addition. Sue will keep the Delegation informed.

Sue continued with the budget discussion going over each department.

Representative Richardson asked if the vans for the two nursing homes would go out to bid. Sue replied yes. He also asked if both nursing homes were purchasing electric beds and Sue replied yes.

Mr. Fred King spoke of his concerns regarding the possible down shifting of costs from the state level to the counties.

County Attorney Keith Clouatre stated that the budget for the County Attorney does not include funds for sexually violent predators which could cost up to \$12,000 - \$15,000 per case. These costs could be possible after August. He also thanked everyone for their assistance while he worked for Coös County.

Regarding the Register of Deeds budget Carole Lamirande stated that the department will have close to \$30,000 in surplus this year. Commissioner Judd asked where the money for LCIP (Land Conservation Investment Program) was going. Mr. King stated that it was the law that funds collected by the Registries is to be used for LCIP only. Representative Thérberge stated that the request to use the funds for any other purpose has to come in the front of the legislature.

Representative Richardson asked about the increase from \$7,800 to \$9,400 in workers' compensation in the Sheriff's Department. Sue explained workers compensation is based on payroll. These rates are set by Primex<sup>3</sup>. Commissioner Grenier stated that there are more transports by full-time and part-time staff due to less court dates which has increased the salary line items.

In reference to State Assistance Programs and nursing home reimbursement, Mr. King asked "Now that the County has to pay 50% of the costs wouldn't it make sense to raise the rates? This could be an indirect way to recover nursing home deficits."

During the presentation on the Corrections budget, Representative Rappaport inquired about the legal costs. Sue explained that in 2009 negotiations for a new union contract will begin and outside legal counsel is hired. Representative Mears asked if there were plans to hire a superintendent and was this position budgeted. Sue replied no to both questions. The salary budgeted for the Acting Superintendent is for 20% of Sue's salary. The sergeants on each shift are in charge of their shift and their day-to-day activities. There is no need for a full-time superintendent as there is an average daily census of about 35 inmates. Representative Richardson asked what the RSA stated for a Superintendent. Sue replied that a Superintendent needs to be appointed but nothing in the law states it must be full-time. Representative Hatch asked if any other county also ran this way. Sue replied that in Strafford County the County Administrator is also the Superintendent of Corrections and he reports to his commissioners. Brendon McKeage, who is a sergeant at the Department of Corrections, stated that Sue was doing a fine job and that there is no need for a full-time superintendent.

Mr. King asked if the pre-trial inmates are still an issue since there is no full time judge in Coös County. Sue replied yes. The pre-trial section is full. Sheriff Marcou stated that this has also been a burden on the Sheriff's department budget due to the increased number of transports. Mr. King also stated that the State has discussed possibly cutting personnel time down to four days a week in the courts. Sue also added that there are many inmates with mental health issues and some can be very difficult.

When presenting information on the Principal in Long Term Notes Sue explained that the \$97,150 is payment #2 of 10 payments. Sue explained that this line item could be reduced by the sale of county real estate - including land or bed licenses in West Stewartstown both of which are being pursued.



Representative Richardson stated that he had heard that there was no cost to the County for the 2008 addition. Sue explained that the cost will be recovered from Medicaid through the depreciation claimed.

Sue explained that the Commissioners voted to level fund all programs to outside agencies and they separated the funding for the Adult Day Care Programs in Whitefield and Colebrook as the Colebrook program closed during 2008. CAP is currently exploring with Laura Mills the possibility of offering that program at the Nursing Hospital. More information will be available by the March meeting.

New to the budget was funding recommended by two of the County Commissioners to set aside in a special account funds for the 53<sup>rd</sup> payroll in 2014. This year, 2008, the budget impact of over \$250,000 for the 53<sup>rd</sup> payroll was tough on the county taxes that were raised. By setting aside 1/6 of the payroll in each year until 2014, the spike which is experienced every 6<sup>th</sup> year in the county tax that year should be mitigated.

RSVP requested a \$1,000 increase and Peter Riviere, CEDC, requested \$50,000; both programs were level funded by the Commissioners. Kathy McKenna, director of the RSVP program provided statistics on the program and asked that the request be reconsidered. This program has depended on local businesses for support but these businesses are also being hit hard.

Representative Richardson stated that he plans on presenting a motion to add \$50,000 to the County budget to support the five local chambers of commerce. The CEDC is working to attract new businesses but nothing is being done to help the existing businesses. This would be a one year program and each chamber would be given \$10,000 for assistance in developing and maintaining their programs. After one year, each chamber would then have to come to the Board to give a report and ask for funding on their own.

Representative Rappaport expressed his support of the Coös Economic Development Corporation and that it should receive more funding. Economic development takes time and money needs to be spent in order to bring in new businesses. Sue Collins asked if broadband and cell service will help with future development. Representative Rappaport replied that it will help but all this will do is bring this area up to parity with the rest of the state. Tax breaks do no help in this area. Representative Richardson agreed. Sue stated that Verizon Wireless is planning on coming as far as Colebrook. Representative Rappaport stated that he is involved with this project and there is talk of going as far north as Pittsburg. NCIC is working on setting up a tower in Stratford and until that is done Verizon Wireless cannot do anything. Peter Riviere stated that even though towers are funded, attracting carriers are another issue. Just because there is a tower does not mean there is a carrier.

During the presentation on the Farm budget, Mrs. Paula Sweatt from Millsfield inquired about vet services and insemination. Sue replied that the County has the services of a veterinarian from Woodsville who does a circuit around the area farms. Much of the insemination is done by the Farm Manager. Representative Rappaport asked why the County was keeping the farm if it was losing money. Sue replied that it has historical value and it is also a worksite for inmates. The net cost of the farm on the property taxes is not a lot. Commissioner Judd stated that the Board is concerned about the future of the farm; however, they have been urged by many not to close it. Commissioner Judd also stated that local farms are worried that if the county farm was to close, their milk may not be picked up. Representative Th  berge asked about the value as a worksite for inmates. Sue stated that this farm is a huge value to the inmate population. It teaches them work skills, to work with animals and it also teaches them that it is a privilege to work at the farm. The privilege needs to be earned. Commissioner Brady spoke of a former inmate who developed a sense of responsibility by working on the farm. The farm value is not just in dollars. Representative Remick stated that the net cost of running the farm is probably \$4 a year on a regular house. Representative Ingersoll asked if livestock is sold. Sue replied that when a calf is a male it is sold.

Sue finished the discussion of the county budget with revenue categories that were not previously discussed. One of the items was the County's share of the Federal Payment in Lieu of Taxes that went up as a result of the Emergency Economic Stabilization Act of 2008. Included in the federal bill was full funding of the Payment in Lieu of Taxes program for the first time ever. In 2008, Co  s County received \$310,490 - up from \$193,234. \$91,750 was credited to individual unincorporated places with federal lands and taxes. The balance is credited to this line item in the county budget and helps to reduce county tax to all the municipalities.

Sue concluded with the surplus to reduce taxes that is much better than in 2008. All departments will continue to try to save money in the current year budgets in order to generate more than \$1,823,000. Sue concluded that the estimated amount to be raised by taxes will be \$11,727,150 which is a decrease of \$808,900 or 6.5%.

Sue continued with the Unincorporated Places Budget presentation.

As she had mentioned earlier, there are 20 unincorporated places with budgets. Only two cost centers - general government and planning/zoning - have costs that are allocated to the 20 places. That allocation is based on equalized values. The costs for 2009 are based on the 2007 Equalization Survey prepared by the NH Department of Revenue Administration. Cutt's Grant, Hadley's Purchase and Low & Burbank Grant have no taxable values as they are 100% National Forest. The total equalized value of the unincorporated places is \$80,834,352. This schedule will change each year based on the Department of Revenue's annual study of sales transactions in each place and any value changes due to new buildings, change of use, or a revaluation of property.

Sue then presented the budget for Millsfield by line item.

In 2008, Millsfield's share of the total unincorporated places value was 8.1984%; in 2009, Millsfield's share is 8.7033% - if General Government and Planning/Zoning Costs had remained the same, Millsfield's share would have gone up.

- General Government in Millsfield has decreased \$58,898 mostly due to the Delegation rescinding its motion to use monies received from Noble Environmental as a one-time payment for an energy study.
- Planning & Zoning is up \$137 due to the additional \$1,000 for travel and the change in percent share for Millsfield.
- Forests & Lands - up \$550 due to the Division of Forest & Lands request;
- Dispatch, Fire, Bridges & Roads are level funded;
- Solid Waste is down \$2,400 based on Millsfield's share of the Errol Transfer Station costs being down this year;
- Ambulance Service is level funded;
- The education budget is \$52,700. It includes tuition for three elementary students and one high school student and transportation for these students. Sue recommended that the County offset \$15,000 of these costs with a transfer from a Savings Account that DRA required the County to set up a few years ago when the Statewide Education Tax was enacted. If these funds had not been set aside, the State would have required the County to transfer these funds to the State of NH Education Trust Fund. Millsfield owns \$22,954 of the amount that was invested.
- The County Tax is an estimate for next year; it could very well go down as the projection is for the county tax to go down.
- The State Education Tax is set by DRA. This warrant has been already received for 2009 with a total of \$14,957.
- The \$5,000 Contingency Fund is for emergencies like a new student moving into town or an unforeseen fire.

The Millsfield budget for 2009 is down \$35,154.

Representative Hatch asked who travelled under the Unincorporated Places. Sue replied that most of the traveling was done by Commissioner Judd due to his monitoring of the timber cuts.

Representative Stohl asked if the decrease in contracted services was due to the assessing and Sue replied yes, that the total revaluation had been completed in 2008.

Wayne Urso, resident of Millsfield, questioned the increase in the elementary and secondary education line items. Sue replied that these are the actual projected costs for Millsfield students. Last year's line items were reduced in March because National Forest Reserve Funds were used to offset Millsfield's education costs. Mr. Urso also asked who provided transportation for these students. Sue stated that the parents provide transportation and are reimbursed.

Regarding timber tax, Sue stated that the Intents to Cut received to date don't look too promising; that could change during the winter. In 2008, the amount budgeted was \$45,000 and Millsfield actually received \$115,028. That resulted in no property taxes for Millsfield in 2008.

The Payment in Lieu of Tax was the one-time payment from Noble Environmental that is being held as deferred revenue and will be posted to Millsfield revenue either when the Wind Park starts making power or when the Site Evaluation Committee rejects the application.

The County Tax is the same amount as budgeted for expense. The Local School Tax is \$37,700. That amount added with the \$15,000 "From Education Fund" equals the total amount budgeted for education expense.

The State Education Tax will be collected to offset the warrant from the Department of Revenue Administration.

The Motor Vehicle Permit fees are up \$700, NH Shared Revenue is level funded each year and the Rooms & Meals Tax is projected to be \$200 more. The withdrawal from the Special Revenue Fund was to purchase office furniture in 2008 and is not needed again in 2009. The total Millsfield budget is down \$35,154.

Sue presented the combined unincorporated places budget:

All Unincorporated Places	2008	2009	CHANGE
Total Combined Appropriations	\$1,157,300	\$960,941	-\$196,359
Total Combined Revenues	\$1,157,300	\$960,941	-\$196,359
Overall Budget Decrease			16.97%

A question was asked about the increase in Success property values. Commissioner Judd stated that the current values were based on the sales in this area.



Representative Stohl thanked Sue for the new Unincorporated Places budget book. He asked where he could find the surplus and fund balance figures for each. Sue stated that they are located on the balance sheet which was not included in the budget book. Representative Stohl stated that they should be included in the budget book for March.

Mr. Urso stated that this book makes the budget a lot clearer. He asked what the process would be to add a line item to the Millsfield budget. The law does not include warrant articles for unincorporated places. Mr. Urso continued that the residents would like a study which would show the pros/cons of incorporating or remaining unincorporated. Sue stated that a written request should be sent to the attention of the County Commissioners. These funds, if appropriated, would come solely from the Millsfield budget.

Sue stated that although Millsfield has only a few residents, the other landowners are also property taxpayers and should also be included in this decision. Mr. Urso stated that the voters should decide. Sue stated that if Millsfield were to become incorporated they would have a voice but right now the Members of the Delegation are the "voters". Mr. Urso stated that they will not incorporate unless there are facts. He continued that a written request would be forthcoming to the Board. Representative Stohl asked what dollar amount they were requesting and what kind of study did they foresee. Mr. Urso stated that they wanted to hire an expert in municipal law; however he did not have a dollar amount yet. Sue stated that he would need a quote along with the request. Mr. King asked if any of these funds would be used to pay for the existing Millsfield legal fees. Mr. Urso replied that the decision would be up to the residents of Millsfield. Mr. Yves Zornio, Selectman - Gorham, suggested that they contact the Local Government Center. Sue stated that any requests for funding must come in writing to the Board.

Commissioner Grenier stated that the residents of Millsfield need to realize that this request for funds will reduce the surplus for Millsfield. Resident Sonja Sheldon stated that a good portion of Millsfield's surplus was used for the nursing home addition. Commissioner Judd stated that Millsfield's portion was \$36,000 and in return the County gave Millsfield \$46,000 in National Forest Reserve funds to cover education expenses. Previously these funds were used for all of the school districts in the County. Last year, the funds were used in the Unincorporated Places to defray tuition costs. This decision had continued the Commissioners' historical belief that there should be little to no taxes in the Unincorporated Places.

Mrs. Sweatt stated that she understood this new budget format.

The public hearing concluded at 12:45 p.m.

Respectfully submitted,  
Representative Evalyn Merrick, Clerk

COÖS COUNTY DELEGATION  
ORGANIZATIONAL MEETING  
Monday, December 15, 2008  
North Country Resource Center - Lancaster, NH

Present: Representative William Hatch, Representative Paul Ingersoll, Representative Lucy Mears, Representative Scott Merrick, Representative Bill Remick, Representative Yvonne Thomas and Representative Robert Théberge

Excused Absence: Representative Evalyn Merrick

Absent: Representative Larry Rappaport, Representative Herb Richardson and Representative Eric Stohl.

The organizational meeting began at 11:07 a.m.

Chairman Théberge thanked the Delegation members present for their participation and noted that the meeting was scheduled to start at 10 a.m. but out of courtesy for Representative Herb Richardson, who was working from 2 a.m. until 10 a.m., the Chairman delayed the start of the meeting for 11 a.m. No word was received from Representative Richardson for his absence.

*Election of Delegation Officers:*

A motion was made by Representative Ingersoll to nominate Representative Robert Théberge as Chairman for the Delegation. A second was made by Representative Thomas. All present voted in the affirmative.

The Chairman made a motion to nominate Representative Bill Hatch as Vice-Chairman. It was seconded by Representative Mears. All present voted in the affirmative.

Representative Mears made a motion to nominate Representative Yvonne Thomas as Clerk. A second was made by Representative Remick. All present voted in the affirmative.

Summary:           Chairman:           Representative Robert Théberge



Vice-Chairman: Representative Bill Hatch  
Clerk: Representative Yvonne Thomas

*Coös County Planning Board Appointment:* The Chairman discussed the appointment of a member of the delegation to sit on the Planning Board for the Unincorporated Places. Representative Ingersoll noted that Representative Thérberge served on the City of Berlin's Planning Board as well as being a former City Manager. In addition, he noted that Representative Thérberge was Chairman of the State's standing committee titled: Municipal and County Government. All agreed that the Chairman, Representative Thérberge, is more than qualified and should serve on the board.

*Emergency Budget Transfer Committee Appointment:* The Chairman discussed the appointment of a member of the delegation to the Emergency Budget Transfer Committee as the position needed to be filled as a result of the last election. All agreed that Representative Herb Richardson should be appointed. Therefore, the above committee is made up of Representatives Richardson, Stohl and Thérberge.

*Subcommittee Appointments:* The appointments of the various subcommittee chairs were discussed and all delegation members present agreed that all members of the delegation would be members of each subcommittee. The subcommittees would meet at the call of the various chairs. A change was made to the duties of the subcommittee dealing with Capital Improvements etc. This subcommittee's responsibilities would now include the purchase and/or sale of county land. The subcommittee chairman appointments are as follows:

Nursing Homes:	Representative Eric Stohl
Corrections, County Sheriff & County Attorney:	Representative Paul Ingersoll
County Farm:	Representative Robert Thérberge
State Assistance & Social Service Agencies:	Representative Bill Hatch
Register of Deeds, Extension Service, & Soil Conservation:	Representative Scott Merrick
Unincorporated Places:	Representative Robert Thérberge
Capital Improvements, Revenue Items, Surplus and <i>County Land Sales/Purchases</i> :	Representative Eric Stohl
Performance Audits:	Representative Bill Hatch
Economic Development:	Representative Bill Hatch
Elected Officials' Salaries:	Representative Scott Merrick

The Chairman made a motion to enter into a non-public session. However the motion was rescinded after being informed that the 72-hour notice requirement was not adhered to.

A motion was made by Representative Hatch to adjourn and seconded by Representative Mears. The delegation's organizational meeting ended at 11:32 am.

Respectfully submitted,  
Chairman Robert L. Thérberge

## REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

The following gross wages of all non-elected Coös County employees are being published in the County Report for the first time this year. At the Coös County Annual Meeting conducted on March 8, 2008, a majority of the Delegation supported a resolution to provide the public with this information. The wages listed include base pay, overtime, shift differential, weekend premiums, longevity steps, trainer pay, attendance bonus, pay in lieu of health insurance, and sick pay in excess of 720 hours as well as a 53<sup>rd</sup> payroll in 2008.

Employee Name	Position	Gross Wages
Adair, Jessica L	Victim/Witness Advocate	45,158.12
Adams, Jessica L	Licensed Nursing Assistant	14,006.82
Alger, Andrea R	Licensed Nursing Assistant	3,782.85
Alger, Ariel L	Licensed Nursing Assistant	18,206.85
Alimandi, Ann M	Restorative Aide/Medication Nursing Assistant	32,057.90
Amey, Cayenne E	Dietary Aide	22,283.12
Amey, Laurel G	Licensed Nursing Assistant	26,984.46
Anctil, Christina M	Licensed Nursing Assistant	18,295.32
Bagley, Michelle	MDS Coordinator	48,982.32
Baillargeon, Gail L	Licensed Nursing Assistant/Medication Nursing Assistant	31,728.06
Balderrama, Michelle E	Registered Nurse	2,273.48
Batchelder, Tanya J	Deeds Office Staff	30,885.18
Beaudoin, Melissa R	Licensed Nursing Assistant	20,869.86
Beaulieu, Jason L	Dietary Aide	12,979.80
Bedard, Chantal M	Licensed Nursing Assistant	10,077.45
Belanger, Denise T	Laundry Aide	21,311.66
Belanger, Louise J	Director of Nursing	76,893.20
Bellavance, Ann	Laundry Aide	24,575.48
Bennett, Diane	Conservation District Administrator	32,431.60
Benway-Ladd, Nicole M	Licensed Nursing Assistant	755.42
Bergeron, Elaine M	Licensed Nursing Assistant	17,749.58
Berry, Dencie P	Licensed Nursing Assistant	31,138.05
Bertholdt, Sharon	Licensed Nursing Assistant	22,229.59
Berube, Karen	Registered Nurse Supervisor	65,085.66
Bilodeau, Nicole L	Licensed Nursing Assistant	21,472.47
Biron, Richard A	Corrections Officer	37,347.30
Bishop, Amanda J	Licensed Nursing Assistant	17,285.57
Bisson, Gary R	Porter	21,001.90
Bisson, Nathan M	Dietary Aide	107.52
Bisson, Rachel J	Registered Nurse	365.15
Bisson, Susan M	Licensed Nursing Assistant/Medication Nursing Assistant	31,701.73
Blair, Jacqueline D	Unit Aide	14,802.93
Blais, Donald R	Corrections Officer	39,375.69
Blakely, Jacqueline M	Restorative Aide	35,763.54
Bloom, Lynda M	Cooperative Extension Office Staff	8,468.94
Bolens, Jennifer L	Licensed Nursing Assistant	20,237.15
Bolens, Kelly M	Licensed Nursing Assistant	12,538.67
Bolton, Julie K	Licensed Nursing Assistant	12,186.24
Booth, Diane A	Activity Director	46,310.35
Boudle, Mary J	Cooperative Extension Office Staff	5,992.41
Bourassa, Jessica L	Licensed Nursing Assistant	7,868.15
Brauch, Bella J	Licensed Nursing Assistant	27,422.99
Brauch, Sarah J	Licensed Nursing Assistant	1,163.10
Brigham, Cassandra L	Dietary Aide	8,127.30
Brigham, Hollie B	Licensed Nursing Assistant	912.40
Brochu, Darci S	Licensed Practical Nurse	33,448.30

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Brosnan, Asa	Clinical Coordinator	56,792.47
Brown, Carol A	Housekeeping Aide/Laundry Aide	4,779.10
Brown, Shelly J	Registered Nurse Supervisor	74,117.86
Brunault, Julie J	Accounting Assistant	40,622.98
Buckovitch, Alan J	Porter	1,194.43
Bunnell, Carol A	Registered Nurse	38,745.05
Bunnell, Janet A	Registered Nurse	55,227.69
Bunnell, Nicole C	Housekeeping Aide	14,007.88
Burns, Ashley A	Licensed Nursing Assistant	11,673.80
Buteau, Beth A	Licensed Nursing Assistant	5,905.55
Buteau, Francoise M	Director of Nursing Clerk	26,110.60
Byrd, Jennifer I	Licensed Nursing Assistant	14,114.13
Cable, Suzannette K	Dietary Aide	22,044.50
Cabral, Rita	Licensed Nursing Assistant	30,564.39
Campbell, Claire M	Activity Aide	28,460.41
Carbajal, Dianna	Licensed Nursing Assistant	21,157.90
Carney, Colleen B	Unit Aide/Licensed Nursing Assistant	12,144.69
Caron, Christine A	Licensed Nursing Assistant	27,560.67
Caron, Ramona M	Housekeeping Aide	12,534.53
Champagne, Benjamin H	Corrections Officer	34,952.12
Champagne, Yvette M	Licensed Nursing Assistant	13,168.12
Chapman, Krystal L	Licensed Nursing Assistant	27,135.66
Chorette, Cynthia M	Licensed Nursing Assistant	25,757.39
Chouinard, Kendra A	Licensed Nursing Assistant	9,052.57
Chouinard, Linda J	Licensed Nursing Assistant	26,474.82
Cintron, Audrey M	Registered Nurse	62,741.55
Cintron, Wilfred J	Porter	32,509.54
Colby, Hannah B	Licensed Nursing Assistant	7,682.45
Collins, Aline S	Licensed Nursing Assistant	19,630.37
Collins, Katie L	Licensed Nursing Assistant	339.30
Collins, Suzanne J	County Administrator/Unincorporated Places Administrator/ Acting Corrections Superintendent	72,345.23
Collins, Virginia L	Dietary Aide	22,017.25
Cordell, Holbert F	Dietary Aide	3,013.24
Cornish, Faye R	Licensed Nursing Assistant	28,334.92
Corriveau, Laurie L	Health Information Clerk	27,560.86
Corriveau, Luc G	Licensed Practical Nurse	4,761.89
Corrow, Susan A	Legal Secretary	35,144.24
Cote, Kelley A	Registered Nurse	51,097.15
Cotnoir, Melinda S	Licensed Nursing Assistant	3,562.31
Couture, Helen C	Administrative Assistant	42,017.00
Covell, Kathleen M	Laundry Porter/Laundry Aide	14,755.88
Covey, Scott E	Corrections Officer	40,536.28
Covill, Danielle L	Licensed Practical Nurse	13,057.69
Covill, Danielle L	Licensed Practical Nurse	22,320.72
Covill, Deborah M	Licensed Nursing Assistant	25,400.29
Covill, Linda L	Unit Aide	12,766.79
Crawford, Ronald A	Plant Manager	46,358.10
Cross, Brian T	Corrections Officer	33,712.28
Croteau, Constance	Restorative Nurse/Staff Registered Nurse	55,355.65
Croteau, Jennifer L	Licensed Practical Nurse	22,595.97
Croteau, Rachel	Licensed Nursing Assistant/Medication Nursing Assistant	33,380.08



# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Croteau, Travis R	Dietary Aide	9,799.53
Cummings, Peter J	Recycling Center Supervisor	47,855.14
Cusson, Bridget L	Licensed Nursing Assistant	7,914.18
Dagesse, Bethany A	Licensed Nursing Assistant	7,023.91
Dart, Maralee L	Dietary Aide	11,078.71
Daudelin, Helen M	Laundry Aide	24,804.71
Davis, Sonia M	Licensed Nursing Assistant	266.16
Day, Betty J	Restorative Aide	32,061.09
Day, Sandra L	Licensed Nursing Assistant/Medication Nursing Assistant	27,358.49
Delisle, Carol A	Registered Nurse	661.10
DeLong, Norma Jean M	Licensed Nursing Assistant	29,425.46
Demers, Janet M	Licensed Nursing Assistant	24,917.75
Demers, Katherine J	Registered Nurse	16,065.85
Deveau, Marcel L	Temporary Deputy	16,943.50
Dignard, Claire B	Activity Aide	30,321.40
Dillon, Mark B	Corrections Corporal	46,994.60
Dimmitt, Deborah A	Licensed Practical Nurse	6,688.43
Dion, Louise C	Licensed Nursing Assistant/Medication Nursing Assistant	33,520.76
Dionne, Chantal L	Dietary Aide	9,393.83
Dionne, Melissa	Licensed Nursing Assistant	24,955.85
Dobson, Felicia L	Licensed Nursing Assistant	5,175.06
Doherty, Gail A	Unit Aide	13,422.46
Doolan, Mitchell W	Deputy	45,234.40
Dostie, Chantal R	Registered Nurse	40,094.69
Driscoll, Jessica L	Licensed Nursing Assistant	11,776.90
Drouin, Doris	Licensed Nursing Assistant	23,909.34
Dube II, Richard N	Outside Corrections Corporal	47,164.87
Dubord, Kimberly L	Registered Nurse	1,862.45
Ducret, Melissa B	Activity Director	35,172.40
Duguay, Elaine L	Laundry Aide	14,903.93
Dumesnil, Kimberly A	Licensed Nursing Assistant	291.20
Dunlap, Kathleen S	Deeds Office Staff	18,304.88
Dupont, Amanda K	Laundry Aide	17,171.44
Dupuis, Denise	Licensed Nursing Assistant	26,647.20
Dyar, Karen L	Licensed Nursing Assistant	23,910.59
Earley, Evelyn P	Corrections Medical Services Coordinator	46,925.95
Eastman, Cheryl A	Licensed Practical Nurse	37,328.66
Eich, Cecile C	Registered Nurse	42,584.59
Emerson, Iris E	Sheriff's Secretary	32,120.53
Ernst, Julie	Licensed Nursing Assistant/Medication Nursing Assistant	27,329.28
Evankow, Alice C	Registered Nurse	20,811.67
Everette, Melody J	Cook	28,211.04
Farren, Jennifer L	Dietary Aide	22,457.58
Faucher, Rachel	Housekeeping Aide	28,606.08
Faucher, Russell C	Porter	33,436.10
Favreau, Amanda R	Licensed Nursing Assistant	6,950.76
Favreau, Paul A	Licensed Nursing Assistant	28,800.82
Fisette, Sheila M	Activity Aide	5,427.81
Flagg, Lynn M	Licensed Nursing Assistant	29,139.73
Flanders, Lee Ann	Licensed Nursing Assistant	8,847.63
Fodor, Tina L	Activity Aide	3,439.97
Fortier, Chrystal A	Licensed Nursing Assistant	10,787.67

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Fortier, Deborah	Housekeeping Aide	21,389.88
Fortier, Diane Y	Licensed Nursing Assistant	28,540.57
Fortier, Doris V	Registered Nurse Supervisor	47,614.64
Fortier, Lucy A	Licensed Nursing Assistant/Medication Nursing Assistant	26,470.04
Fortier, Stephanie M	Licensed Nursing Assistant	4,820.98
Fortin, Helene	Registered Nurse	57,673.65
Fortin, Pamela R	Licensed Nursing Assistant/Medication Nursing Assistant	13,188.09
Foss, Rita M	Dietary Aide	19,944.36
Francoeur, Catherine B	Licensed Nursing Assistant	33,291.14
Freudenberger, Virginia T	Director of Dietary	58,823.77
Frizzell, Erin L	Licensed Nursing Assistant	2,702.00
Frizzell, Sarah E	Dietary Aide	6,494.73
Fuller, Donna I	Licensed Nursing Assistant	6,976.67
Gadwah, Carla L	Licensed Nursing Assistant/Medication Nursing Assistant	34,505.34
Gadwah, Francesca I	Dietary Aide	3,583.62
Gagne, Denise B	Housekeeping Aide	12,312.24
Gagnon, Bernard G	Corrections Corporal	45,689.52
Gagnon, Kim M	Health Information Assistant	12,739.00
Gagnon, Lucie P	Computer Systems Clerk/Payroll	35,800.15
Gagnon, Nancy L	Unit Aide	14,789.04
Gagnon, Sylvia Y	Registered Nurse Supervisor/Staff Registered Nurse	52,883.39
Gallagher, Andrew P	Dietary Manager	58,823.77
Gallant, Alice M	Laundry Aide	11,624.64
Gallant, Kimberly R	Licensed Nursing Assistant	4,604.60
Gallant, Tammy A	Licensed Practical Nurse	12,323.46
Gebhard, Cynthia L	Activity Aide	17,171.70
Gemmiti, Pauline	Unit Aide	17,695.69
Gendron, Jeanne G	Clinical Coordinator	53,516.43
Gendron, Lynn Marie T	Licensed Nursing Assistant/Medication Nursing Assistant	27,987.27
Gentili, Michael F	Temporary Deputy	20,527.50
Gibney, Laura J	Licensed Nursing Assistant	841.20
Gilbert, Dawn M	Licensed Nursing Assistant/Medication Nursing Assistant	2,675.27
Gilbert, Diane D	Licensed Nursing Assistant	23,784.55
Gilbert, Frederick S	Temporary Deputy	1,168.50
Gilbert, Joanne L	Dietary Aide	28,535.29
Gingues, Theresa M	Unit Aide	16,569.27
Giroux, Daniel P	Farm Laborer	5,426.50
Giroux, Diane	Activity Aide	35,341.94
Giroux, Mario Y	Farm Laborer	4,633.12
Giroux, Patrick M	Farm Manager/Corrections Corporal	54,536.81
Glover, Sharon M	Registered Nurse	24,684.52
Goerke, Gail E	Accounting Assistant	44,586.09
Gordon, Deborah L	Licensed Nursing Assistant	30,454.31
Graffeo, Tara L	Licensed Practical Nurse	37,459.49
Grassette, Scott W	Corrections Officer	34,336.17
Gray, Betsy D	Licensed Nursing Assistant	20,912.90
Gray, Erin L	Registered Nurse	60,335.22
Gray, Lucie A	Laundry Aide	27,803.64
Gray, Melody K	Dietary Aide	22,804.20
Gray, Tammy L	Registered Nurse Supervisor	63,135.16
Greer, Janet L	Unit Aide/Licensed Nursing Assistant	30,744.05
Grenier, Brenda	Dietary Aide	25,186.02

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Grittner, Linda R	Licensed Nursing Assistant	4,175.35
Grondin, Angela M	Registered Nurse/Clinical Coordinator/Registered Nurse Supervisor	52,235.35
Grondin, Stephanie L	Licensed Nursing Assistant	20,279.25
Guay, Susan	Dietary Aide	25,638.76
Guile, Larry A	Temporary Deputy	4,839.00
Guy, Ellen M	Licensed Nursing Assistant	19,457.75
Hall, Jill	Dietary Aide	26,035.61
Hallee, Jamie L	Licensed Nursing Assistant	20,545.73
Hamel, Amber L	Licensed Nursing Assistant	3,467.88
Hamelin, Craig A	Corrections Sergeant	56,099.95
Hand, Sandra L	Dietary Aide	1,347.87
Hand, Sonja L	Licensed Nursing Assistant	11,536.38
Harding, Lisa M	Cook/Dietary Aide	24,960.75
Harrigan, Nancee L	Licensed Nursing Assistant	22,106.97
Harrington, Sandra H	Clinical Coordinator	81,904.58
Harris, Linda A	Administrative Assistant	40,460.67
Hartlen, Cynthia M	Housekeeping Aide	30,991.55
Harvey, Jeanne E	Dietary Aide/Cook	13,616.06
Hawkins, BarbaraAnn J	Licensed Nursing Assistant	26,538.99
Hawkins, Jeffrey S	Licensed Nursing Assistant	3,843.10
Haynes, Diane R	Licensed Nursing Assistant	29,314.18
Haynes, Roxanne S	Housekeeping Aide	12,378.59
Hebert, Beth M	Licensed Nursing Assistant	14,963.48
Hebert, Rachel J	Laundry Aide	28,945.08
Hedberg, Gloria	Registered Nurse	20,949.88
Hewson, Thomas P	Corrections Corporal	49,058.97
Hibbard, Alethea A	Director of Housekeeping and Laundry	37,358.97
Hibbard, Erica L	Licensed Nursing Assistant	25,661.38
Hibbard, Susan L	Licensed Nursing Assistant/Medication Nursing Assistant	26,354.20
Hickey, Susan	Quality Management/Staff Development Director	70,903.60
Hillsgrove, Charles R	Temporary Deputy	630.50
Hobart, Diane M	Director of Nursing Services	79,461.39
Hodge, Ashley D	Licensed Nursing Assistant	26,855.02
Hodge, Carol A	Licensed Nursing Assistant	15,899.42
Holmes Jr, Robert B	Temporary Deputy	19,264.50
Holt, Kayla M	Dietary Aide	8,008.23
Holt, Martha E	Licensed Nursing Assistant	9,287.82
Holt, Michael I	Plant Manager	43,110.04
Hood, Candace	Licensed Nursing Assistant	15,558.94
Hopps, Concetta M	Licensed Nursing Assistant	22,253.52
Howarth, Darlene M	Licensed Nursing Assistant	21,239.62
Howe, Laurie C	Dietary Aide	22,315.40
Howland, Jason M	Corrections Officer	24,015.44
Hughes, Nancy J	Director of Social Services	3,012.80
Huot, Lisette C	Dietary Aide	24,847.84
Hutchinson, Royce L	Temporary Deputy	10,922.75
Hyde, April A	Dietary Aide	4,800.79
Hyde, Michelle A	Director of Social Services	70,610.90
Jackson, Patricia A	Licensed Practical Nurse	36.50
Jackson, Roxanne P	Licensed Nursing Assistant	4,482.56
Jeffers, Sandra L	Licensed Nursing Assistant	27,149.66
Jeffrey, Diana R	Director of Health Information	34,438.00



# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Johnson, Elaina M	MDS Coordinator	63,822.21
Johnson, Patricia	Licensed Nursing Assistant	26,916.89
Joyce, Kimberly A	Licensed Nursing Assistant	26,976.33
Joyce, William L	Temporary Deputy	7,025.00
Judkins, Lois A	Unit Aide	12,166.54
Judson, Krystal L	Licensed Practical Nurse	9,627.29
Keazer, Katie S	Licensed Nursing Assistant	17,331.53
Kelley, Cynthia J	Licensed Nursing Assistant	32,944.34
Kelley, Dennis E	Licensed Nursing Assistant/Medication Nursing Assistant	28,404.12
Kenison, Vivian M	Laundry Aide	1,827.55
Kenney, Geraldine L	Licensed Nursing Assistant	25,241.77
Kenney, Terry L	Licensed Nursing Assistant	1,166.97
Kimball, Terry M	Licensed Nursing Assistant	6,849.18
King, Gemma J	Temporary Deputy	5,414.00
King, Jacqueline L	Registered Nurse	11,175.28
Labbe, Shauna M	Licensed Nursing Assistant	23,338.99
Laberge, Muriel	Laundry Aide	14,168.75
Labrecque, Diane R	Dietary Aide	22,791.87
Ladd, Brenda J	Accounting Assistant	34,312.34
Laflamme, Andrea L	Licensed Nursing Assistant	7,185.21
Laflamme, Catherine A	Registered Nurse	35,701.76
Laflamme, Diane	Activity Aide	35,259.15
Laflamme, Jason M	Licensed Practical Nurse	13,751.10
Lam, Ann B	Health Information Director	36,344.40
Lamontagne, Sylvain	Transfer Station Operator	7,626.81
Landers, Sandra	Licensed Practical Nurse	37,561.99
Landry, Raymond P	Temporary Deputy	9,440.00
Langlois, Craig D	Registered Nurse	55,178.87
Lapierre, John F	Temporary Deputy	18,988.50
Lapoint, Richard E	Temporary Deputy	734.50
Lapointe, Andre C	Dietary Aide	5,917.97
Lapre, Jennifer M	Licensed Nursing Assistant	11,895.68
Laughton, Annie M	Registered Nurse Supervisor	69,821.35
Laughton, Ariel M	Dietary Aide	8,826.33
Lawrence, Shauna J	Licensed Nursing Assistant	8,355.98
LeBlanc, Barbara J	Dietary Aide	23,952.04
Leblanc, Cindy D	Licensed Nursing Assistant	13,428.71
Leblanc, David J	Maintenance	37,983.31
Leblanc, Jacqueline	Restorative Aide/Medication Nursing Assistant	36,180.51
Leclerc, Amanda J	Licensed Nursing Assistant	10,658.86
Leclerc, Emily A	Licensed Nursing Assistant	1,172.74
Lemay, Eva H	Unit Aide	13,339.19
Lemieux, Madeleine L	Licensed Nursing Assistant	24,503.32
Lemire, Teenia M	Licensed Nursing Assistant	20,379.32
Lemoine, Jennifer L	Temporary Deputy	130.00
Letarte, Linda	Housekeeping Aide	25,568.99
Levasseur, Christina	Cook	35,583.61
Leveille, David R	Computer Systems Administrator	51,437.44
Leveille, Tina	Cook	28,889.89
Libby, Michelle L	Licensed Nursing Assistant	14,998.17
Lord, Kathleen M	Registered Nurse	12,953.13
Low, Grace	Licensed Nursing Assistant	732.76

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Lowe, Christine L	Activity Aide	11,361.07
Lutz, Annamarie P	Porter	17,768.30
Lynch, Susan L	Registered Nurse	19,984.32
Machos, Brenda B	Licensed Nursing Assistant	28,091.99
Macie, Kelvin J	Temporary Deputy	65.00
Madore, Janet Lee G	Housekeeping Aide	17,095.36
Madore, Jules A	Transfer Station Operator	604.78
Manuel, Rosanna J	Registered Nurse Supervisor	55,438.83
Manwaring, Linda M	Licensed Nursing Assistant	17,824.20
Marchand, Marion F	Licensed Nursing Assistant	19,883.31
Marini Sr., Richard M	Temporary Deputy	9,428.00
Marquis, Kara S	Licensed Nursing Assistant	15,708.24
Marquis, Pierrette D	Laundry Aide	33,276.51
Masters, Rebecca S	Licensed Nursing Assistant	27,461.24
Mathieu, Renald J	Licensed Nursing Assistant	28,467.06
McComiskey, Heidi J	Director of Quality/Assistant Director of Nursing Services	56,444.76
McCormick, John G	Assistant County Attorney	48,267.20
McKeage, Brendon K	Corrections Sergeant	56,493.50
McKeage, Crystal A	Licensed Nursing Assistant	25,434.93
McKeage, Justin C	Dietary Aide	1,571.41
McKinnon, Cindy J	Licensed Nursing Assistant	26,757.50
McKinnon, Terry A	Licensed Practical Nurse	35,370.57
McMann, Renee B	Licensed Practical Nurse	11,144.33
McNeil, Gloria	Licensed Nursing Assistant	24,273.52
McQuiston, Carolyn M	Cooperative Extension Office Staff	34,180.45
Melendy, Kurt A	Maintenance	5,322.68
Merritt, Mary A	Housekeeping Aide	25,848.62
Mills, Laura A	Nursing Home Administrator	82,614.90
Montelin, Maegan M	Licensed Nursing Assistant	17,914.30
Morann, Brian D	Corrections Sergeant	53,824.20
Morel, Rita F	Licensed Nursing Assistant	31,701.64
Moren, Erica L	Licensed Nursing Assistant	3,268.55
Morgan, Cheryl L	Licensed Nursing Assistant	22,887.29
Morgan, Virginia M	Licensed Practical Nurse	179.32
Morin, Andre R	Temporary Deputy	4,065.00
Morneau, Jeannette	Nursing Home Administrator	90,365.34
Morneau, Louise B	Social Services	12,130.27
Morneau, Michaela M	Licensed Nursing Assistant	26,579.67
Mozisek, Adam L	Dietary Aide	3,444.86
Mozisek, Karen M	Health Information Clerk	27,291.23
Muhlhauser, Christine A	Licensed Nursing Assistant	29,642.96
Munzner, Diane M	Licensed Nursing Assistant	26,329.58
Nadeau, Gail A	Housekeeping Aide	24,418.04
Nadeau, Kristyn M	Licensed Practical Nurse	1,021.88
Nault, Jacqueline S	Licensed Nursing Assistant	20,875.37
Neeman, Amber M	Licensed Nursing Assistant	14,110.76
Nelson, Megan P	Dietary Aide	8,101.54
Nett, Pamela C	Licensed Nursing Assistant	1,432.40
Nici, Lorraine A	Activity Aide	4,889.65
Nolet, Lucy R	Housekeeping Aide	14,668.96
Nolin, Maureen M	Licensed Nursing Assistant/Medication Nursing Assistant	24,537.61
Noyes, Eben C	Corrections Officer	1,231.68

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Nugent, Gail D	Registered Nurse	26,811.81
Olasin, Peggy A	Dietary Aide	1,084.40
Olson, Bonnie D	Licensed Nursing Assistant	25,245.17
Olson, David A	Licensed Practical Nurse	11,494.09
Osgood, Jr., Frederick M	Licensed Nursing Assistant	12,638.77
Osgood-Cross, Samantha	Registered Nurse	51,262.93
Owen, Daniel E	Farm Laborer	32,479.96
Owen, Jennifer A	Transporation Aide	33,831.05
Page, Amy B	Registered Nurse	44,280.22
Paige, Cathy A	Licensed Nursing Assistant	26,678.83
Paige, Robert W	Laundry Porter	31,770.63
Paine, Michael D	Licensed Nursing Assistant	33,373.71
Paquette, Fernande C	Housekeeping Aide	28,733.65
Paradis, Amanda L	Registered Nurse	7,604.84
Parent, Joanne S	Cook	25,850.29
Parent, Laurita J	Licensed Nursing Assistant	10,486.91
Pariseau, Ginette L	Licensed Nursing Assistant	1,701.62
Parisi-Graves, Roxanne M	Registered Nurse	29,133.54
Parker, Marie M	Activity Aide	28,629.65
Patenaude, Candy L	Licensed Nursing Assistant	7,824.54
Patrick, Ann M	Laundry Aide	27,290.32
Pelchat, Louise M	Dietary Aide	29,922.92
Pelletier, Sally J	Deputy Registrar of Deeds	34,334.88
Peloquin, Debra A	Unit Aide	25,724.41
Pemberton, Jodie	Licensed Nursing Assistant	26,153.68
Perreault, Jessica R	Licensed Nursing Assistant	20,577.57
Perreault, Kelly A	Activity Aide	5,179.91
Perry, Ashley A	Licensed Practical Nurse	7,084.68
Perry, Chantal L	Registered Nurse	53,012.06
Perry, Linda M	Dietary Aide	23,217.65
Perry, Louise A	Licensed Nursing Assistant	25,220.16
Perry, Louise P	Licensed Nursing Assistant	26,358.36
Perry, Mindy L	Activity Aide	20,423.14
Perry, Tracy A	Laundry Aide	32,178.99
Peters, Naomie L	Licensed Nursing Assistant	18,783.74
Peterson, Clarice S	Licensed Nursing Assistant	6,341.62
Peterson, Tracey L	Licensed Nursing Assistant	24,161.96
Philibert, Pauline H	Licensed Nursing Assistant	29,419.58
Pichette, Donald A	Licensed Nursing Assistant	20,958.13
Pico, Bridget A	Registered Nurse	50,461.81
Pike, Meghan L	Licensed Nursing Assistant	307.60
Piper, Helene	Licensed Nursing Assistant	29,765.93
Pitcher, Kristen E	Licensed Practical Nurse	40,498.54
Plumley, Kimberly F	Medication Nursing Assistant	40,769.31
Pond, Elnora M	Licensed Nursing Assistant	23,065.20
Poor, Brian A	Licensed Practical Nurse	3,143.30
Poulin, Laureen	Executive Housekeeper/Laundry Director	42,259.62
Prehemo, Dana R	Corrections Officer	35,737.63
Presby, Bradley E	Temporary Deputy	880.00
Provencher, Cornelia A	Corrections Medical Services Coordinator	1,166.18
Radun, Jennifer L	Registered Nurse	2,321.44
Rainville, Armand W	Farm Laborer	30,599.52



# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Rainville, Mary L	Cook	30,294.74
Ramirez, Sharon A	Housekeeping Aide	27,457.97
Ramsay, Sharon L	Licensed Nursing Assistant	27,356.40
Ramsey, Christa D	Licensed Nursing Assistant	5,006.53
Randall, Georgina J	Licensed Nursing Assistant	14,982.68
Rano, Susanne	Registered Nurse	6,391.49
Reichert, Tobey L	Deputy	47,097.70
Reid, Hannah A	Housekeeping Aide/Laundry Aide	120.64
Rex, Kimberly I	Registered Nurse	55,045.43
Riendeau, Bonnie	Licensed Practical Nurse	38,067.91
Riendeau, Marie A	Activity Aide	23,395.88
Riley, Carmen M	Licensed Practical Nurse	41,549.36
Riley, Christina M	Registered Nurse Supervisor	21,622.07
Ritchie, Lisa	Licensed Practical Nurse	2,608.15
Roberge, Keith L	Chief Deputy	56,095.25
Rodrigue, Guylaine J	Housekeeping Aide	14,873.54
Rowell, Brenda S	Cook/Baker	35,516.07
Rowell, Gideon L	Dietary Aide	1,990.13
Roy, Celeste J	Licensed Nursing Assistant	20,490.03
Roy, Cheryl	Licensed Practical Nurse	41,756.56
Roy, Donna	Licensed Nursing Assistant	31,845.33
Royer, Dora N	Licensed Nursing Assistant	18,813.33
Ryan, Jane	Patient Accounting/Receptionist	30,469.44
Santy, Candice A	Director of Social Services	47,726.80
Santy, Marshall, Jr.	Assistant Dietary Manager	38,029.09
Scott, Clifton C	Transfer Station Operator	7,924.38
Seager, Marie E	Licensed Nursing Assistant	25,642.06
Secinore, Gayle D	Dietary Aide	35,022.34
Shallow, Geneva M	Housekeeping Aide	3,763.91
Shannon, Matt L	Corrections Officer	33,602.23
Sheldon, Charles S	Housekeeping Porter	32,325.70
Shepard, Lorraine	Dietary Aide	24,647.27
Sigouin, Patricia A	Licensed Nursing Assistant	2,911.87
Silloway, Laurie	Health Information Clerk	28,217.68
Silver, Linda C	Activity Aide	32,038.98
Skaradosky, Mary M	Laundry Aide	10,902.76
Smith, Angele L	Registered Nurse	28,812.19
Smith, Kelly G	Licensed Nursing Assistant	1,538.08
Smith, Melissa P	Licensed Nursing Assistant	19,879.17
Smith, Pamela Jean T	Licensed Nursing Assistant	21,182.31
Smith, Vicky M	Dietary Aide	22,688.35
St. Amour, Carol L	Housekeeping Aide/Laundry Aide	3,898.81
St. Cyr, Angela	Licensed Nursing Assistant	7,345.28
St. Hilaire, Susan L	Licensed Nursing Assistant	25,025.44
St. Onge, Donna L	Porter	37,306.01
Steady, Brandon L	Porter	13,616.23
Stinson, Christiane J	Licensed Nursing Assistant	8,755.35
Straw, Marjorie H	Licensed Nursing Assistant	14,287.36
Sullivan, Robin A	Licensed Nursing Assistant	6,772.88
Swallow, Solange M	Registered Nurse	50,370.28
Sweatt, Dennis V	Plant Manager	52,689.40
Sweatt, Kara L	Accounting Assistant	43,477.56

# REPORT OF COÖS COUNTY GROSS WAGES FOR 2008

Employee Name	Position	Gross Wages
Tanguay, Richard	Cook	35,584.90
Tayfel, Christopher J	Corrections Officer	31,875.51
Tessier, Amy S	Licensed Nursing Assistant	10,793.58
Therault, Maureen J	Activity Aide	2,372.45
Thibault, Denyse	Dietary Aide	49,928.50
Thibeault, Louisette M	Dietary Aide	3,399.82
Thibodeau, Kayla M	Licensed Nursing Assistant	21,836.89
Timblin, Kelley A	Laundry Aide	7,925.85
Tremblay, Lindsay J	Licensed Nursing Assistant	1,770.40
Truland, Colleen E	Deeds Office Staff	30,807.57
Turner, Lorraine E	Cemetery Maintenance	100.00
Urekew, Lauren K	Licensed Practical Nurse	448.87
Valerino, Patricia	Licensed Nursing Assistant	19,996.20
Valliere, Louise H	Registered Nurse	8,108.02
Van Kleef, Nancy M	Housekeeping Aide	13,698.55
Viens, Sharon L	Unit Aide/Licensed Nursing Assistant/Medication Nursing Assistant	22,138.63
Villeneuve, Carol	Unit Aide/Licensed Nursing Assistant	47,345.87
Villeneuve, Kim M	Licensed Nursing Assistant	19,259.59
Villeneuve, Pamela J	Licensed Nursing Assistant	10,014.87
Villeneuve, Sandra	Registered Nurse	43,262.34
Wagner, Linda L	Laundry Aide	26,099.13
Washburn, Ashley D	Licensed Nursing Assistant	5,981.91
Webb, Mary E	Licensed Practical Nurse	153.27
Weir, Linda L	Medication Nursing Assistant	11,219.94
Welch, Sheila A	Licensed Nursing Assistant	24,897.76
Wells, Deborah J	Staff Development Director/Restorative Nurse	79,254.17
Wheeler, Angela F	Housekeeping Aide	29,483.72
Wheeler, Tasha J	Licensed Nursing Assistant/Medication Nursing Assistant	26,754.61
Willard, Paula M	Licensed Nursing Assistant	26,379.57
Woodward, Rebecca D	Registered Nurse Supervisor	30,409.66
Wyatt, Lucie I	Registered Nurse/Clinical Coordinator/Registered Nurse Supervisor	49,567.82
Young, Lisa A	Human Services Secretary	26,858.57
Young, Luanne M	Medication Nursing Assistant	37,360.40
TOTAL GROSS WAGES		11,746,518.73









